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STATISTICS OF INCOME FOR 1930

COMPILED FROM INCOME TAX RETURNS
AND INCLUDING STATISTICS FROM
ESTATE TAX RETURNS

UNITED STATES TREASURY DEPARTMENT
BUREAU OF INTERNAL REVENUE - WASHINGTON, D. C.

U. S. TREASURY DEPARTMENT
BUREAU OF INTERNAL REVENUE

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ESTATE TAX RETURNS

PREPARED UNDER DIRECTION OF THE
COMMISSIONER OF INTERNAL REVENUE
BY THE
STATISTICAL SECTION, INCOME TAX UNIT



UNITED STATES
GOVERNMENT PRINTING OFFICE
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STATISTICS OF INCOME FOR 1930

TREASURY DEPARTMENT,
OFFICE OF COMMISSIONER OF INTERNAL REVENUE,
Washington, D. C., October 18, 1932.

SIR: In accordance with the provisions contained in the revenue act of 1916 and subsequent acts for the publication annually of statistics with respect to the operation of the income, war-profits, and excess-profits tax laws, I have the honor to transmit herewith a report entitled "Statistics of Income for 1930," prepared from the income tax returns of individuals and corporations for that year filed during 1931, with a historical presentation of the income and tax liability reported by individuals and corporations since the inception of the present period of income taxation under the sixteenth amendment to the Constitution. The report also contains tabulations of data from estate tax returns filed during 1931, irrespective of the date of death of the decedent, and a brief historical summary.

GENERAL EXPLANATIONS

Procedure in tabulation.—The income tax returns for 1930 are filed under the provisions of the revenue act of 1928. The year for which the income is reported is in general the calendar year ended December 31, 1930. However, a considerable number of corporation returns and a negligible number of individual returns are filed for a fiscal year other than the calendar year. These returns are tabulated with the calendar year returns for the year in which the greater part of their accounting period falls. Thus there are included with the returns for the calendar year 1930, returns with fiscal year ending within the period July 1, 1930, to June 30, 1931, and fractional (part year) returns for which the greater part of the period falls in 1930.

The general tables for the corporation returns in this report include calendar, fiscal, and fractional (part year) returns, except when otherwise specified. The general tables for individual returns, except Table 11, do not include data for returns with no net income. Such returns, as well as returns showing net income below the minimum provided by the revenue act for the filing of a return, are filed in accordance with a statutory requirement that every individual with gross income of \$5,000 and over file an income tax return. The data tabulated from returns with no net income are shown on pages 17-18, 86, 139. Prior to 1928 no tabulations were made of such returns.

The statistics contained in this report are based on the taxpayers' returns as filed, unaudited except for a preliminary examination to insure proper execution of the returns, and include amended returns showing net income of \$100,000 and over, but do not include amended returns with net income under \$100,000. Income tax returns filed by individuals having net income of \$5,000 and over and individual

returns of net income under \$5,000 which display income characteristics similar to those usually found in returns of net income of \$5,000 and over, such as varied or unusual sources of income or gross income far in excess of the \$5,000 net income, and returns filed by corporations, regardless of the size of net income, pass through the statistical section, and the data are tabulated from each of these returns.

For individual returns of net income under \$5,000, except those specified above, estimates are made on the basis of a sample. Averages for the various items from a sample for each State are applied to the total number of returns of the class which they represent to secure estimates for the particular State. The samples are selected from both forms on which individual incomes are reported—Form 1040 for net income from salaries or wages of more than \$5,000, or income regardless of amount from business, profession, rents, or sale of property, and Form 1040-A for net income of not more than \$5,000, derived chiefly from salaries and wages. All 1040 returns are sent to Washington for audit, and those with net income under \$5,000 are sampled by the statistical section. The 1040-A returns are audited in the collection districts, and samples only are sent to Washington.

The sample for 1930 totaled about 425,000 returns and consisted, for 1040 returns with net income under \$5,000, of approximately 10 per cent of the returns filed, with a minimum of 4,000 returns for each collection district (distributed approximately equally between taxable and nontaxable returns), and, for 1040-A returns with net income under \$5,000, of a number approximately equal to 10 per cent of the returns, with a specified minimum of 2,000 returns (distributed approximately equally between taxable and nontaxable returns). In the case of each of the Forms 1040 and 1040-A showing net income under \$5,000, where the number of returns filed in any collection district was less than the respective minima, the entire number filed was tabulated.

For 1929 and subsequent years the number of returns with net income under \$5,000 is based in part on Income Tax Unit reports and in part on reports of collectors; for years prior to 1929 they are based on collectors' reports. (See 1929 Statistics of Income, p. 2.)

General definitions.—Throughout this report "net income" means the amount of gross income, as defined in the revenue act effective for the year for which the returns are filed, in excess of the deductions claimed by the taxpayer under the provisions of the respective acts, and "deficit" means excess of deductions over gross income. The net income of individuals includes capital net gain from sale of assets held more than two years. Credits allowed individuals, such as personal exemption, credit for dependents, net loss for prior year, and net loss from the sale of capital assets held more than two years which is reported for tax credit, are not included in deductions; neither is the special credit of \$3,000 for domestic corporations having net income of \$25,000 or less nor net loss for prior year included in deductions in arriving at net income of corporations.

Gross income and deductions shown in the corporation tables correspond to the total income and total deductions reported on the face of the return plus the cost of goods sold.

The amount of income tax liability returned for 1930, shown in the tabulations in this volume, is not entirely comparable with the

amount of taxes collected during the calendar year 1931. A variety of factors is responsible for this discrepancy. Several of the important factors are—

1. The amount of tax originally reported on the returns does not always represent precisely the amount of tax paid, for the reason that an adjustment may be made after the data have been taken from the original returns for the Statistics of Income. These adjustments may result in additional assessments, thereby increasing the tax liability, or in certificates of overassessments, thereby decreasing the tax liability. An amended return has the same effect as an adjustment.

2. Income and profits taxes paid to foreign governments or possessions of the United States are deductible from income taxes payable to the United States but are limited in general by section 131 (b) of the revenue act of 1928 to the same proportion of the tax against which the credit is taken, which the taxpayer's net income from sources without the United States bears to his entire net income for the same taxable year. The amount of tax taken as credit under this provision of law has not been deducted from the amount of tax liability shown in the tabulations. The aggregate amount of income and profits taxes paid to foreign governments or possessions of the United States taken as a credit by individuals and corporations is, however, shown in separate tables on pages 15 and 23. Individual income taxes paid at the source on tax-free covenant bonds are deductible from income taxes payable by individuals but are not deducted in the income tax liability of individual returns shown herein.

3. The amount of income taxes in fiscal year returns included in this tabulation may not represent taxes collected during 1931 on such returns. Fiscal year returns are required to be filed on or before the 15th day of the third month after the end of the fiscal year, and payment, as in the case of calendar year returns, is required at the time the return is filed, or in four quarterly installments. The first of the quarterly installments is due when the return is filed. Thus, during the calendar year 1931, collections were made of part or all of the taxes in returns for fiscal years ended from January 31, 1930 (the last quarterly installment payment on which was due on or before January 15, 1931), to September 30, 1931 (the filing of returns and the full payment or first installment payment on which was due on or before December 15, 1931), whereas, as previously indicated, there are excluded from these statistics the returns for fiscal years ending prior to July 1, 1930, and subsequent to June 30, 1931.

4. Delays in payment due to financial embarrassment, death, liquidation of business, or any other cause, result in collection of taxes after the close of the year in which such taxes are due, and the classification of such collections as "back taxes" because made in a subsequent year. Certain amounts are uncollectible, due likewise to the above causes.

5. Current collections include such interest and penalty items as are received during the year in connection with delinquent payments on returns for 1930.

Industrial classification.—The industrial classification is based on the predominant business of nonaffiliated corporations or of groups of affiliated corporations filing a single return. The business classification, therefore, does not contain solely corporations engaged ex-

clusively in the industries in which they are classified, due to the diversified industrial activities of many corporations and especially to affiliated corporations filing consolidated returns, which latter include the income and deductions of the subsidiary or affiliated concerns. If such subsidiary or affiliated concerns could be classified independently of the consolidated returns, many would fall in industrial divisions other than the ones in which they are included.

Geographic distribution.—The data for States and minor civil divisions, although compiled from returns filed in each locality, do not represent what may be called the geographic distribution of income, there being no way of ascertaining from the income tax returns the amount of income originating in the respective States or the amount of tax paid on that basis, as income reported by an individual or corporation in one State may have been derived from sources in other States. An individual files his income tax return in the collection district in which his legal residence or principal place of business is located, and a corporation files its income tax return in the collection district in which its principal place of business or the principal office or agency is situated, excepting closely affiliated concerns filing a consolidated return. In the latter case the consolidated return is frequently filed in a State other than the State in which the principal place of business or principal office or agency of the subsidiaries is located.

INDIVIDUAL INCOME TAX RETURNS

The number of returns of individuals for 1930 was 3,707,509, of which 2,037,645 were taxable and 1,669,864 nontaxable. The aggregate net income was \$18,118,634,941; the net income on taxable returns was \$13,692,584,305, on which the tax liability was \$476,714,808. As compared with the returns for the previous year, the total number for 1930 decreased by 336,818, or 8.33 per cent. The average net income for 1930 was \$4,887.01 for all returns and \$6,719.81 for taxable returns, the average amount of tax liability was \$128.58 for all returns and \$233.96 for taxable returns, and the average tax rate was 2.63 per cent for all returns and 3.48 per cent for taxable returns. For the preceding year the average net income was \$6,132.22 for all returns and \$8,337.30 for taxable returns, the average tax liability was \$247.74 for all returns and \$407.62 for taxable returns, and the average tax rate was 4.04 per cent for all returns and 4.89 per cent for taxable returns. The ratio of the number of returns filed to the total population (census April 1, 1930) is 3.01 per cent, as compared with a corresponding ratio for the preceding year of 3.28 per cent.

In comparing the change in average tax liability in the 1930 returns with that for the preceding year, attention is directed to the normal tax rates, which were 5, 3, and 1½ per cent for 1930, but which had been temporarily reduced on individual incomes for 1929 to 4, 2, and ½ per cent, respectively, by the joint resolution of Congress approved by the President on December 16, 1929.

The distribution of returns of individuals by States and Territories is given in basic Table 1, pages 67–68, and by net income classes in basic Table 2, pages 69–70. Each of these tables shows number of returns, net income, and tax.

SIMPLE AND CUMULATIVE DISTRIBUTION BY NET INCOME CLASSES OF NUMBER OF RETURNS, NET INCOME, AND TAX (INDIVIDUAL RETURNS)

The distribution of the returns, by a limited number of net income classes, is exhibited in the following table, which includes the number of returns, net income, and tax; also cumulative totals and percentages. In basic Table 3, pages 71-73, a similar distribution of the number of returns, net income, and tax is shown by a more detailed net income classification.

*Simple and cumulative distribution of individual returns for 1930 by net income classes, showing number of returns, net income, tax, and percentages*¹

Net income classes (Thousands of dollars)	Returns					
	Simple distribution		Cumulative distribution from highest income class		Cumulative distribution from lowest income class	
	Number	Per cent	Number	Per cent	Number	Per cent
Under 1 (estimated).....	150,000	4.05	3,707,509	100.00	150,000	4.05
1 under 2 (estimated).....	909,155	24.52	3,557,509	95.95	1,059,155	28.57
2 under 3 (estimated).....	767,684	20.70	2,648,354	71.43	1,826,839	49.27
3 under 5 (estimated).....	1,070,239	28.87	1,880,670	50.73	2,897,078	78.14
5 under 10.....	550,977	14.86	810,431	21.86	3,448,055	93.00
10 under 25.....	198,762	5.36	259,454	7.00	3,646,817	98.36
25 under 50.....	40,845	1.10	60,692	1.64	3,687,662	99.46
50 under 100.....	13,645	.37	19,847	.54	3,701,307	99.83
100 under 150.....	3,111	.08	6,202	.17	3,704,418	99.91
150 under 300.....	2,071	.05	3,091	.09	3,706,489	99.96
300 under 500.....	552	.02	1,020	.04	3,707,041	99.98
500 under 1,000.....	318	.01	468	.02	3,707,359	99.99
1,000 and over.....	150	.01	150	.01	3,707,509	100.00
Total.....	3,707,509	100.00				

Net income classes (Thousands of dollars)	Net income					
	Simple distribution		Cumulative distribution from highest income class		Cumulative distribution from lowest income class	
	Amount	Per cent	Amount	Per cent	Amount	Per cent
Under 1 (estimated).....	\$86,891,887	0.48	\$18,118,634,941	100.00	\$86,891,887	0.48
1 under 2 (estimated).....	1,494,526,118	8.25	18,031,743,054	99.52	1,581,418,005	8.73
2 under 3 (estimated).....	1,864,161,556	10.29	16,537,216,936	91.27	3,445,579,561	19.02
3 under 5 (estimated).....	4,151,967,088	22.92	14,673,055,380	80.98	7,597,546,649	41.94
5 under 10.....	3,723,763,076	20.55	10,521,088,292	58.06	11,321,309,725	62.49
10 under 25.....	2,922,750,247	16.13	6,797,325,216	37.51	14,244,059,972	78.62
25 under 50.....	1,383,619,457	7.64	3,874,574,969	21.38	15,627,679,429	86.26
50 under 100.....	919,039,755	5.07	2,490,955,512	13.74	16,546,719,184	91.33
100 under 150.....	374,170,634	2.06	1,571,915,757	8.67	16,920,889,818	93.39
150 under 300.....	419,015,969	2.31	1,197,745,123	6.61	17,339,905,787	95.70
300 under 500.....	207,131,122	1.15	778,729,154	4.30	17,547,036,909	96.85
500 under 1,000.....	211,693,377	1.17	571,598,032	3.15	17,758,730,286	98.02
1,000 and over.....	359,904,655	1.98	359,904,655	1.98	18,118,634,941	100.00
Total.....	18,118,634,941	100.00				

¹ For general explanations, see pp. 1-4.

Simple and cumulative distribution of individual returns for 1930 by net income classes, showing number of returns, net income, tax, and percentages—Contd.

Net income classes (Thousands of dollars)	Tax					
	Simple distribution		Cumulative distribution from highest income class		Cumulative distribution from lowest income class	
	Amount	Per cent	Amount	Per cent	Amount	Per cent
Under 1 (estimated)-----	\$37, 282	0. 01	\$476, 714, 808	100. 00	\$37, 282	0. 01
1 under 2 (estimated)-----	1, 269, 089	. 27	476, 677, 526	99. 99	1, 306, 371	. 28
2 under 3 (estimated)-----	3, 309, 537	. 69	475, 408, 437	99. 72	4, 615, 908	. 97
3 under 5 (estimated)-----	5, 352, 350	1. 12	472, 098, 900	99. 03	9, 968, 258	2. 09
5 under 10-----	17, 447, 591	3. 66	466, 746, 550	97. 91	27, 415, 849	5. 75
10 under 25-----	49, 560, 577	10. 40	449, 298, 959	94. 25	76, 976, 426	16. 15
25 under 50-----	72, 708, 222	15. 25	399, 738, 382	83. 85	149, 684, 648	31. 40
50 under 100-----	87, 379, 410	18. 33	327, 030, 160	68. 60	237, 064, 058	49. 73
100 under 150-----	48, 748, 813	10. 23	239, 650, 750	50. 27	285, 812, 871	59. 96
150 under 300-----	62, 462, 605	13. 10	190, 901, 937	40. 04	348, 275, 476	73. 06
300 under 500-----	33, 052, 893	6. 93	128, 439, 332	26. 94	381, 328, 369	79. 99
500 under 1,000-----	34, 288, 780	7. 19	95, 386, 439	20. 01	415, 617, 149	87. 18
1,000 and over-----	61, 097, 659	12. 82	61, 097, 659	12. 82	476, 714, 808	100. 00
Total-----	476, 714, 808	100. 00				

CLASSIFICATION BY SEX AND FAMILY RELATIONSHIP (INDIVIDUAL RETURNS)

The following table shows the number of individual returns and the net income distributed according to sex and family relationship of the taxpayer. In basic Tables 4 and 5 (pp. 74-79) similar data are shown by States and Territories and by net income classes, respectively.

Individual returns for 1930 by sex and family relationship of taxpayer, showing number of returns, net income, and percentages¹

Family relationship	Returns		Net income	
	Number	Per cent	Amount	Per cent
Joint returns of husbands and wives, with or without dependent children, and the returns of husbands whose wives, though living with them, file separate returns-----	1, 864, 229	50. 28	\$10, 882, 725, 878	60. 06
Wives filing separate returns from husbands-----	104, 325	2. 81	915, 034, 693	5. 05
Single men, heads of families-----	263, 180	7. 10	986, 809, 537	5. 45
Single women, heads of families-----	107, 117	2. 89	435, 462, 741	2. 40
Single men, not heads of families-----	894, 706	24. 13	2, 755, 809, 423	15. 21
Single women, not heads of families-----	439, 205	11. 85	1, 704, 168, 023	9. 41
Community property income ² -----	34, 747	. 94	438, 624, 646	2. 42
Total-----	3, 707, 509	100. 00	18, 118, 634, 941	100. 00

¹ Includes returns for income of estates or property held in trust, which are distributed by sex and family relationship of the testator or grantor. For general explanations see pp. 1-4.

² Excludes separate returns of community property income of husband and wife in which the net income is under \$5,000 and joint returns of husband and wife which show net income under \$10,000. In tabulating joint returns of community property net income of \$10,000 and over the data are divided to represent the separate returns of husband and wife, the net income class for each of the separate returns being one-half of the combined net income of the joint return. Returns of community property income not included under this heading are classified either under joint returns of husbands and wives, etc., or wives filing separate returns from husbands.

NET INCOME EXEMPT FROM NORMAL TAX (INDIVIDUAL RETURNS)

The net income specifically exempt from normal tax through personal exemption, credit for dependents, dividends on stock of domestic corporations, interest on Government obligations not wholly exempt from tax, capital net gain from sale of assets held more than two years,

and net income offset by net loss for prior year, also the net income subject to normal tax, are shown in the following table:

*Net income exempt from and amount subject to normal tax, individual returns for 1930*¹

Distribution	Amount	Per cent
Net income.....	\$18, 118, 634, 941	100. 00
Net income specifically exempt from normal tax:		
Personal exemption and credit for dependents.....	11, 010, 017, 492	-----
Less exemption in excess of net income.....	2, 074, 058, 008	-----
Net personal exemption and credit for dependents.....	8, 935, 959, 484	49. 32
Dividends on stock of domestic corporations.....	4, 197, 303, 925	23. 16
Interest on Government obligations not wholly exempt from tax.....	38, 133, 605	. 21
Capital net gain from sale of assets held more than 2 years.....	\$556, 392, 180	
Less loss in ordinary net income, and net loss for prior year, deductible from capital net gain.....	33, 019, 428	
	523, 372, 752	2. 89
Net income offset by net loss for prior year.....	39, 920, 711	. 22
Net income not subject to normal tax.....	13, 734, 690, 477	75. 80
Net income subject to normal tax.....	4, 383, 944, 464	24. 20

¹ For general explanations see pp. 1-4.

CAPITAL NET GAINS AND LOSSES (INDIVIDUAL RETURNS)

The special provisions in the revenue acts for capital net gains and losses from the sale of assets held more than two years apply, for capital net gains, to sales after December 31, 1921, and for capital net losses, to sales after December 31, 1923.

Under the revenue act of 1921 and subsequent acts, capital net gains as defined in the respective acts from the sale of assets held more than two years may, at the option of the taxpayer, be reported separately and taxed at 12½ per cent in lieu of the normal tax and surtax rates otherwise applicable. The income tax of the individual in such cases is the sum of 12½ per cent of the capital net gains plus the tax on the net income from other sources, termed "ordinary net income," computed according to the provisions of the respective revenue acts.

The capital net gains and the tax at 12½ per cent of such gains reported for 1922 and following years appear on pages 35 and 42-43, respectively, of this report. In order that the amounts shown as "net income" and "total income" in the Statistics of Income for 1922 and subsequent years be made comparable with earlier years, it is necessary that "net income" and "total income" be increased by the amount of such gains. These adjustments *have been made* in the Statistics of Income for these years.

Under the revenue act of 1924 and subsequent acts the taxpayer must report his capital net loss, as defined in the respective acts, from the sale of assets held more than two years by one of two methods whichever will produce the larger tax. These two methods are (1) the tax on the net income from other sources, termed "ordinary net income," computed according to the provisions of the respective revenue acts, less 12½ per cent of the capital net loss, and (2) the tax on the net income computed without regard for the special provisions for capital net losses.

Under the revenue acts of 1918 and 1921 such losses are deducted in arriving at net income. Under the revenue acts of 1916 and 1917

losses sustained in transactions entered into for profit but not connected with business or trade are deductible to the extent of the aggregate income from such transactions. In order that the amounts shown as "net income" and "deductions" in the Statistics of Income for 1924 and subsequent years be made comparable with the amounts shown in Statistics of Income for 1918 to 1923, inclusive, it is necessary that "net income" be reduced by, and "deductions" be increased by, the amount of such losses. These adjustments *have not been made* in the "net income" and "deductions" shown in the Statistics of Income for these years.

The tax credit of 12½ per cent on capital net losses is given below for the years 1924-1930:

Year—	Amount	Year—	Amount
1924.....	\$9, 035, 736	1928.....	\$5, 126, 415
1925.....	7, 658, 938	1929.....	5, 378, 446
1926.....	4, 321, 752	1930.....	10, 111, 902
1927.....	6, 027, 668		

NET LOSS FOR PRIOR YEAR (INDIVIDUAL RETURNS)

The net loss during a given taxable year in a trade or business regularly carried on by the taxpayer, as specifically defined in the revenue act of 1921 and subsequent acts, is allowed as a deduction in computing the net income of the taxpayer for the succeeding taxable year. If such net loss is in excess of the ordinary net income before deduction of this loss, and the taxpayer has a capital net gain, the amount of such excess shall next be applied against the capital net gain for such year, and if this excess is larger than the capital net gain for such year, the balance is similarly allowed as a deduction in computing the ordinary net income and the capital net gain the next succeeding taxable year. See section 117 of the revenue act of 1928.

Such net losses, being of prior year origin, are not included in the current year deductions in arriving at the net income for the various years shown in this volume. Net loss for prior year reported in the individual income tax returns for the years 1922 to 1930, inclusive, and taken as a deduction in computing ordinary net income and capital net gain is given below:

Year—	Amount	Year—	Amount
1922.....	\$45, 220, 859	1927.....	\$37, 054, 785
1923.....	34, 266, 149	1928.....	33, 616, 475
1924.....	29, 869, 182	1929.....	28, 909, 275
1925.....	32, 321, 310	1930.....	39, 920, 711
1926.....	27, 411, 767		

CREDIT OF 25 PER CENT OF TAX ON EARNED NET INCOME (INDIVIDUAL RETURNS)

The credit of 25 per cent of the tax on earned net income applies to the tax on the first \$5,000 of net income and, if specifically earned, to the tax on an amount not exceeding \$10,000 under the revenue act of 1924, applicable to returns for 1924, and to an amount not exceeding \$20,000 under the revenue act of 1926, applicable to returns for 1925-1927, and to an amount not exceeding \$30,000 under the revenue act of 1928, applicable to returns for 1928 and subsequent years.

Earned net income tax credit, reported on returns for the years 1924-1930, inclusive, is shown below. In comparing the earned income credit for 1930 with 1929, attention is directed to the reductions in normal rates on incomes for 1929. (See p. 4.)

Year—	Amount	Year—	Amount
1924-----	\$30,637,463	1928-----	\$34,789,690
1925-----	24,570,183	1929-----	22,062,492
1926-----	24,646,993	1930-----	24,886,344
1927-----	24,915,315		

INCOME AND PROFITS TAXES PAID BY INDIVIDUALS TO FOREIGN COUNTRIES OR POSSESSIONS OF THE UNITED STATES REPORTED FOR TAX CREDIT (INDIVIDUAL RETURNS)

The amounts of income and profits taxes paid foreign countries or possessions of the United States reported for tax credit by individuals for the years 1925-1930, inclusive, are shown below. These amounts represent that part of the income and profits taxes paid foreign countries or possessions of the United States that was applied as tax credit against the tax liability to the United States.

Year—	Amount	Year—	Amount
1925-----	\$1,987,285	1928-----	\$1,893,557
1926-----	2,622,246	1929-----	2,846,291
1927-----	2,297,852	1930-----	2,270,023

SOURCES OF INCOME AND DEDUCTIONS (INDIVIDUAL RETURNS)

Immediately following is shown a distribution by sources of the income and deductions reported by individuals. The figures for the various sources are aggregates of net amounts of income, and represent the amounts by which the gross income exceeds the deductions allowed for each specific source, as provided in the schedules of the return. (See Form 1040, p. 330.) Net losses reported in the schedules are transferred in tabulation to deductions, which also include amounts reported on the return under "Deductions" from total income.

Income from partnerships and fiduciaries does not include amounts received through these entities from capital net gain from sale of assets held more than two years, dividends on stock of domestic corporations, or taxable interest on obligations of the United States, since these items are reported under their respective classifications.

Sources of income and deductions in individual returns for 1930, amounts and percentages¹

Sources of income and deductions	Amount	Per cent
Income:		
Wages and salaries-----	\$9,921,952,483	44.27
Business-----	2,628,056,629	11.73
Partnership-----	1,089,646,082	4.86
Profit from sale of real estate, stocks, bonds, etc., other than taxed as capital net gain from sale of assets held more than 2 years-----	636,738,218	2.84
Capital net gain from sale of assets held more than 2 years-----	556,392,180	2.48
Rents and royalties-----	974,325,446	4.35
Interest on Government obligations not wholly exempt from tax-----	38,133,605	.17
Dividends on stock of domestic corporations-----	4,197,303,925	18.73
Fiduciary-----	429,459,304	1.92
Interest and other income-----	1,940,437,638	8.65
Total income-----	22,412,445,510	100.00
Deductions:		
Net loss from sale of real estate, stocks, bonds, etc., other than reported for tax credit on capital net loss from sale of assets held more than 2 years-----	1,232,776,310	5.50
Net loss from business and partnership-----	172,537,519	.77
Contributions-----	424,770,746	1.90
All other-----	2,463,725,994	10.99
Total deductions-----	4,293,810,569	19.16
Net income-----	18,118,634,941	80.84

¹ For general explanations, see pp. 1-4.

The following table shows, by net income classes, the distribution of the total income by sources. The distribution by States and Territories and by a larger number of net income classes is shown in basic Tables 6 and 7, respectively (pp. 80-85). The percentage distribution of total income by sources is shown in the second table following.

*Sources of income and deductions, individual returns for 1930 by net income classes*¹

Net income classes (Thousands of dollars)	Wages and salaries	Business	Partnership	Profit from sale of real estate, stocks, bonds, etc., other than taxed as capital net gain from sale of assets held more than 2 years
Under 5 (estimated).....	\$5, 514, 346, 298	\$1, 412, 604, 477	\$302, 715, 459	\$109, 085, 305
5 under 10.....	2, 233, 255, 764	654, 992, 432	264, 822, 859	135, 310, 683
10 under 25.....	1, 328, 394, 236	370, 081, 004	243, 860, 887	191, 463, 543
25 under 50.....	439, 369, 496	109, 391, 479	118, 183, 218	116, 690, 308
50 under 100.....	214, 830, 429	48, 286, 992	83, 324, 446	42, 789, 433
100 under 150.....	65, 454, 755	15, 681, 191	28, 291, 068	11, 463, 662
150 under 300.....	60, 039, 862	11, 378, 369	30, 913, 734	10, 461, 743
300 under 500.....	23, 215, 276	2, 897, 787	10, 540, 423	5, 272, 585
500 under 1,000.....	20, 967, 490	2, 413, 476	5, 076, 169	4, 043, 192
1,000 and over.....	22, 078, 877	329, 422	1, 912, 819	10, 157, 864
Total.....	9, 921, 952, 483	2, 628, 056, 629	1, 089, 646, 082	636, 738, 218

Net income classes (Thousands of dollars)	Capital net gain from sale of as- sets held more than 2 years	Rents and royalties	Interest on Government obligations not wholly exempt from tax	Dividends on stock of do- mestic corpora- tions
Under 5 (estimated).....		\$494, 924, 553		\$488, 648, 239
5 under 10.....		199, 937, 231		573, 155, 110
10 under 25.....		153, 011, 870	\$16, 497, 538	932, 634, 668
25 under 50.....	\$13, 570, 947	62, 664, 573	9, 648, 829	649, 446, 938
50 under 100.....	87, 808, 689	31, 315, 584	5, 532, 332	527, 775, 634
100 under 150.....	63, 887, 781	10, 104, 921	1, 690, 028	238, 099, 831
150 under 300.....	108, 784, 220	9, 859, 650	2, 998, 865	276, 217, 544
300 under 500.....	67, 151, 076	4, 967, 319	459, 540	133, 198, 242
500 under 1,000.....	78, 376, 150	3, 825, 446	381, 867	148, 490, 652
1,000 and over.....	136, 813, 317	3, 714, 299	924, 606	229, 637, 067
Total.....	556, 392, 180	974, 325, 446	38, 133, 605	4, 197, 303, 925

Net income classes (Thousands of dollars)	Fiduciary	Interest and other income	Total income
Under 5 (estimated).....	\$91, 059, 272	\$792, 245, 329	\$9, 205, 628, 932
5 under 10.....	84, 223, 101	367, 857, 637	4, 513, 554, 817
10 under 25.....	111, 296, 825	369, 863, 678	3, 717, 104, 249
25 under 50.....	71, 974, 724	179, 786, 658	1, 770, 727, 170
50 under 100.....	41, 387, 062	111, 164, 795	1, 194, 215, 396
100 under 150.....	11, 921, 501	37, 754, 059	484, 348, 697
150 under 300.....	8, 354, 323	35, 308, 435	564, 321, 745
300 under 500.....	3, 247, 097	14, 372, 245	265, 321, 690
500 under 1,000.....	3, 752, 311	13, 037, 513	280, 364, 266
1,000 and over.....	2, 243, 088	19, 047, 289	426, 858, 648
Total.....	429, 459, 304	1, 940, 437, 638	22, 412, 445, 610

¹ For general explanations, see pp. 1-4.

Sources of income and deductions, individual returns for 1930 by net income classes—Continued

Net income classes (Thousands of dollars)	Deductions				Net income
	Net loss from sale of real estate, stocks, bonds, etc., other than reported for tax credit on capital net loss from sale of assets held more than 2 years	Net loss from business and partnership	Contributions	All other	
Under 5 (estimated).....	\$285,654,869	\$67,318,947	\$138,552,321	\$1,116,556,146	\$7,597,546,649
5 under 10.....	198,079,934	25,546,888	75,446,498	490,718,421	3,723,763,076
10 under 25.....	287,949,072	28,157,357	68,458,907	409,788,666	2,922,750,247
25 under 50.....	154,248,886	16,149,756	37,976,805	178,732,266	1,383,619,457
50 under 100.....	116,259,129	13,015,651	30,813,920	115,086,941	919,039,755
100 under 150.....	50,040,699	5,150,849	13,781,674	41,204,841	374,170,634
150 under 300.....	65,500,366	7,134,657	16,369,604	46,301,149	419,015,969
300 under 500.....	26,586,069	2,785,870	9,029,605	19,788,924	207,131,122
500 under 1,000.....	34,245,535	3,237,108	9,666,066	21,522,180	211,693,377
1,000 and over.....	14,211,751	4,040,436	24,675,346	24,026,460	359,904,655
Total.....	1,232,776,310	172,537,519	424,770,746	2,463,725,994	18,118,634,941

Percentage distribution of sources of income and deductions, individual returns for 1930, by net income classes¹

Net income classes (Thousands of dollars)	Wages and salaries	Business	Partnership	Profit from sale of real estate, stocks, bonds, etc., other than taxed as capital net gain from sale of assets held more than 2 years	Capital net gain from sale of assets held more than 2 years	Rents and royalties	Interest on Government obligations not wholly exempt from tax	Dividends on stock of domestic corporations
Under 5 (estimated).....	59.90	15.34	3.29	1.18	-----	5.38	-----	5.31
5 under 10.....	49.48	14.51	5.87	3.00	-----	4.43	-----	12.70
10 under 25.....	35.74	9.96	6.66	5.15	-----	4.12	0.44	25.09
25 under 50.....	24.81	6.18	6.67	6.59	0.77	3.64	.54	36.68
50 under 100.....	17.99	4.04	6.98	3.58	7.35	2.62	.46	44.20
100 under 150.....	13.51	3.24	5.84	2.37	13.19	2.09	.35	49.16
150 under 300.....	10.83	2.05	5.58	1.89	19.62	1.73	.64	49.83
300 under 500.....	8.75	1.09	3.97	1.99	25.31	1.87	.18	50.20
500 under 1,000.....	7.48	.86	1.81	1.44	27.96	1.36	.14	52.96
1,000 and over.....	5.17	.08	.45	2.38	32.05	.87	.21	53.80
Total.....	44.27	11.73	4.86	2.84	2.48	4.35	.17	18.73

¹ For general explanations, see pp. 1-4.

Percentage distribution of sources of income and deductions, individual returns for 1930, by net income classes—Continued

Net income classes (Thousands of dollars)	Fiduciary	Interest and other income	Total income	Deductions				Net income
				Net loss from sale of real estate, stocks, bonds, etc., other than reported for tax credits on capital net loss from sale of assets held more than 2 years	Net loss from business and partnership	Contributions	All other	
Under 5 (estimated).....	0.99	8.61	100.00	3.10	0.73	1.51	12.13	82.53
5 under 10.....	1.86	8.15	100.00	4.39	.57	1.67	10.87	82.60
10 under 25.....	2.99	9.95	100.00	7.75	.76	1.84	11.02	78.63
25 under 50.....	4.07	10.15	100.00	8.71	.91	2.15	10.09	78.14
50 under 100.....	3.47	9.31	100.00	9.73	1.09	2.58	9.64	76.96
100 under 150.....	2.46	7.79	100.00	10.33	1.06	2.85	8.51	77.25
150 under 300.....	1.51	6.37	100.00	11.82	1.29	2.95	8.35	75.59
300 under 500.....	1.22	5.42	100.00	10.02	1.05	3.40	7.46	78.07
500 under 1,000.....	1.34	4.65	100.00	12.21	1.15	3.45	7.68	75.51
1,000 and over.....	.53	4.46	100.00	3.33	.95	5.78	5.63	84.31
Total.....	1.92	8.65	100.00	5.50	.77	1.90	10.99	80.84

FREQUENCY DISTRIBUTION BY SIZE OF SPECIFIC ITEMS OF INCOME AND DEDUCTION, RETURNS OF NET INCOME OF \$5,000 AND OVER (INDIVIDUAL RETURNS)

In the general tables for individual returns, data are classified according to the net income of the individual. Within net income classes, returns may show widely varying amounts of income and deductions from specific sources. In the following table specific items of income and deduction reported on returns of net income of \$5,000 and over are classified according to the size.

The sources of income for which the amounts reported are thus distributed are salaries, commissions, etc.; business; dividends on stock of domestic corporations; rents and royalties; capital net gain from sale of assets held more than two years; and profit from sale of real estate, stocks, bonds, etc., other than taxed as capital net gain from sale of assets held more than two years. The specific deductions distributed by size are: net loss from sale of real estate, stocks, bonds, etc., other than reported for tax credit on capital net loss from sale of assets held more than two years, and capital net loss from sale of assets held more than two years. Sources of income not included in this tabulation are partnership, fiduciary, and interest and other income. The total income received through partnerships and fiduciaries may not be included in items 5 and 6, Form 1040, provided for such income, since the instructions relative to those items provide:

Enter as item 5 your share (whether received or not) of the profits of a partnership, and as item 6 income from an estate or trust, except that the share of (a) capital net gain or loss computed as provided in instruction 8a shall be reported in Schedule D, (b) profits which consisted of dividends on stock of domestic corporations shall be included in item 9, and (c) taxable interest on obligations of the United States shall be included in Schedule E, on the return.

Frequency distribution by size of certain items of income and deduction, individual returns for 1930 of net income of \$5,000 and over, showing the number of times the item occurs and the total income and deduction

Size of specific income and deduction (Thousands of dollars)	Salaries, commissions, etc.		Business		Dividends on stock of domestic corporations	
	Number of times item occurs	Amount	Number of times item occurs	Amount	Number of times item occurs	Amount
Under 0.1.....	5,053	\$242,537	1,865	\$87,550	47,929	\$2,300,784
0.1 under 0.2.....	3,983	557,163	1,699	247,348	33,242	4,793,449
0.2 under 0.3.....	3,073	736,971	1,460	357,423	24,710	6,031,620
0.3 under 0.4.....	2,599	873,661	1,178	410,320	20,122	6,938,126
0.4 under 0.5.....	2,071	913,413	1,147	514,448	16,368	7,417,318
0.5 under 1.....	9,206	6,552,468	4,720	3,462,438	58,826	42,582,433
1 under 2.....	18,271	26,987,189	7,969	11,787,831	66,727	95,994,755
2 under 3.....	20,090	49,607,621	7,883	19,698,522	41,028	100,779,705
3 under 4.....	25,941	90,300,511	8,843	31,046,900	29,592	103,896,137
4 under 5.....	32,686	148,084,087	11,565	52,425,372	22,100	98,493,506
5 under 10.....	275,000	1,868,785,269	76,093	525,622,982	62,103	439,258,353
10 under 15.....	65,521	771,184,478	17,402	208,630,853	25,052	304,243,886
15 under 20.....	23,510	395,646,573	5,757	98,563,866	12,600	216,278,593
20 under 25.....	10,695	235,365,471	2,565	57,017,456	7,902	175,929,972
25 under 30.....	6,018	160,940,873	1,446	39,408,215	5,220	142,344,769
30 under 40.....	5,814	196,346,167	1,350	46,259,506	6,619	227,937,729
40 under 50.....	2,227	98,229,937	643	28,426,499	3,963	176,458,192
50 under 75.....	2,411	141,813,596	619	36,929,850	4,596	277,721,586
75 under 100.....	755	63,940,226	223	18,888,266	2,177	187,389,486
100 under 250.....	679	93,379,860	191	27,341,447	3,037	441,167,098
250 under 500.....	93	30,023,900	18	5,816,295	632	214,349,218
500 under 1,000.....	15	9,361,385	4	2,508,765	247	167,501,682
1,000 and over.....	7	17,732,829			124	268,847,889
Total.....	515,718	4,407,606,185	154,640	1,215,452,152	494,916	3,708,655,686

Size of specific income and deduction (Thousands of dollars)	Rents and royalties		Profit from sale of real estate, stocks, bonds, etc., other than taxed as capital net gain from sale of assets held more than 2 years		Net loss from sale of real estate, stocks, bonds, etc., other than reported for tax credit on capital net loss from sale of assets held more than 2 years	
	Number of times item occurs	Amount	Number of times item occurs	Amount	Number of times item occurs	Amount
Under 0.1.....	19,312	\$971,257	18,006	\$858,655	6,422	\$306,972
0.1 under 0.2.....	16,673	2,444,506	11,402	1,647,209	4,909	731,685
0.2 under 0.3.....	13,686	3,364,939	8,625	2,111,193	4,326	1,075,703
0.3 under 0.4.....	11,982	4,123,454	6,886	2,379,069	3,757	1,311,325
0.4 under 0.5.....	9,668	4,315,114	5,606	2,500,812	3,251	1,460,909
0.5 under 1.....	30,277	21,681,829	18,681	13,368,082	13,199	9,579,332
1 under 2.....	25,906	36,887,143	19,264	27,406,580	15,990	23,050,470
2 under 3.....	13,078	32,008,359	10,712	26,168,653	10,212	25,070,771
3 under 4.....	8,154	28,118,879	7,203	24,781,544	7,172	24,869,258
4 under 5.....	5,830	26,028,230	5,511	24,497,334	5,552	24,852,238
5 under 10.....	15,095	105,205,424	15,856	110,580,265	14,942	105,747,150
10 under 15.....	4,940	59,676,126	5,513	66,339,340	6,764	82,520,199
15 under 20.....	1,973	33,915,208	2,658	45,508,584	3,750	64,832,689
20 under 25.....	1,108	24,627,318	1,499	33,142,713	2,403	53,740,634
25 under 30.....	559	15,199,782	887	24,074,747	1,589	43,382,395
30 under 40.....	619	21,214,360	968	33,068,274	1,920	66,042,301
40 under 50.....	285	12,714,170	445	19,611,148	1,077	47,886,680
50 under 75.....	281	16,868,994	372	21,959,138	1,377	83,445,233
75 under 100.....	98	8,433,581	111	9,671,058	590	50,865,471
100 under 250.....	80	11,221,615	141	19,787,294	786	114,477,721
250 under 500.....	17	5,206,129	24	7,845,427	163	57,008,370
500 under 1,000.....	5	3,043,845	5	3,502,590	53	36,095,059
1,000 and over.....	1	2,130,631	4	6,843,204	16	28,768,976
Total.....	179,627	479,400,893	140,379	527,652,913	110,220	947,121,441

Frequency distribution by size of certain items of income and deduction, individual returns for 1930 of net income of \$5,000 and over, showing the number of times the item occurs and the total income and deduction—Continued

Size of specific income and deduction (Thousands of dollars)	Capital net gain from sale of assets held more than 2 years		Capital net loss from sale of assets held more than 2 years	
	Number of times item oc- curs	Amount	Number of times item oc- curs	Amount
Under 0.1.....	268	\$13, 075	165	\$8, 168
0.1 under 0.2.....	226	33, 036	110	16, 056
0.2 under 0.3.....	204	49, 552	112	27, 520
0.3 under 0.4.....	168	58, 549	91	30, 832
0.4 under 0.5.....	132	58, 867	62	27, 544
0.5 under 1.....	500	359, 266	301	215, 928
1 under 2.....	713	1, 028, 277	449	647, 040
2 under 3.....	506	1, 249, 212	304	753, 160
3 under 4.....	347	1, 201, 506	235	810, 080
4 under 5.....	293	1, 317, 230	205	917, 488
5 under 10.....	936	6, 779, 722	697	5, 079, 816
10 under 15.....	577	7, 160, 103	396	4, 913, 936
15 under 20.....	430	7, 434, 501	275	4, 767, 440
20 under 25.....	349	7, 804, 040	155	3, 466, 896
25 under 30.....	256	7, 021, 800	140	3, 835, 472
30 under 40.....	413	14, 275, 594	151	5, 206, 456
40 under 50.....	353	15, 814, 041	125	5, 560, 608
50 under 75.....	655	40, 072, 107	134	8, 046, 096
75 under 100.....	380	32, 402, 207	80	6, 809, 272
100 under 250.....	737	111, 932, 192	103	15, 703, 096
250 under 500.....	270	92, 751, 933	24	8, 193, 608
500 under 1,000.....	102	71, 693, 887	2	1, 483, 376
1,000 and over.....	47	135, 881, 483	2	4, 375, 328
Total.....	8, 862	556, 392, 180	4, 318	80, 895, 216

NET PROFIT FROM BUSINESS, RETURNS OF NET INCOME OF \$5,000 AND OVER, BY
INDUSTRIAL GROUPS (INDIVIDUAL RETURNS)

The net profit from business (other than from partnerships) reported in returns, Form 1040, of net income of \$5,000 and over is classified below according to the nature of the business. These data represent only such amounts reported by individuals as were derived from business operations conducted as sole proprietors, and do not necessarily indicate the principal occupation of or the total income reported by the individual making the return. Business profits reported on returns, Form 1040, showing net income of less than \$5,000 are not included. The sample of these returns on which the Statistics of Income estimates are based is not considered sufficiently comprehensive for these detailed figures concerning net profit from business.

The net profit from business as shown in these statistics means the total receipts from business or profession, less cost of goods sold and other business deductions, such as salaries, interest on business indebtedness, taxes on business or business property, loss from fire or storm, bad debts arising from sales, depreciation, obsolescence, and depletion, rents, repairs, and other expenses, as provided for in Schedule A of the individual income tax return, Form 1040.

Net profit from business, by industrial groups, showing number of businesses and total net profit from business, individual returns for 1930 of net income of \$5,000 and over; also grand totals for prior years

Industrial groups	Number of businesses	Per cent	Net profit from business	Per cent
Agriculture and related industries.....	9,708	6.27	\$51,378,646	4.23
Mining and quarrying.....	915	.59	9,623,386	.79
Manufacturing:				
Food products, beverages, and tobacco.....	2,314	1.50	19,053,641	1.57
Textiles and their products.....	1,430	.93	12,930,584	1.06
Leather and its manufactures.....	119	.08	1,067,154	.09
Rubber products.....	47	.03	444,154	.04
Forest products.....	375	.24	3,066,622	.25
Paper, pulp, and products.....	100	.07	912,152	.08
Printing, publishing, and allied industries.....	1,733	1.12	13,882,031	1.14
Chemicals and allied products.....	282	.18	3,359,871	.28
Stone, clay, and glass products.....	314	.20	2,668,874	.22
Metal and its products.....	1,133	.73	10,454,097	.86
Manufacturing not elsewhere classified.....	716	.46	7,558,636	.62
Total manufacturing.....	8,563	5.54	75,397,816	6.21
Construction.....	7,128	4.61	65,469,451	5.38
Transportation and other public utilities.....	1,800	1.17	13,965,054	1.14
Trade.....	36,863	23.84	253,523,562	20.86
Service—professional, amusements, hotels, etc.....	72,431	46.84	607,817,433	50.01
Finance—banking, insurance, real estate, stock and bond brokers, etc.....	8,864	5.73	80,046,814	6.59
Nature of business not given.....	8,368	5.41	58,229,990	4.79
Grand total, 1930.....	154,640	100.00	1,215,452,152	100.00
1929.....	228,475	-----	1,836,328,530	-----
1928.....	220,159	-----	1,772,255,111	-----
1927.....	212,919	-----	1,704,175,267	-----
1926.....	218,148	-----	1,738,522,844	-----
1925.....	203,576	-----	1,623,638,298	-----
1924.....	(1)	-----	1,290,721,756	-----
1923.....	(1)	-----	1,059,472,721	-----
1922.....	(1)	-----	1,012,439,906	-----
1921.....	(1)	-----	816,040,035	-----
1920.....	(1)	-----	1,398,069,227	-----

¹ Not available.

TAXES PAID OTHER THAN FEDERAL INCOME TAX AND INTEREST PAID, RETURNS OF NET INCOME OF \$5,000 AND OVER (INDIVIDUAL RETURNS)

In basic Tables 8 and 8A, pages 87–88, taxes paid other than Federal income tax or that amount of the income and profits taxes paid foreign countries or possessions of the United States allowed as a deduction, and interest paid as reported in the returns of net income of \$5,000 and over, are distributed by States and Territories and by net income classes, respectively. The amounts are shown separately as reported in business deductions in Schedule A, "Income from business or profession," and in deductions from total income. Taxes paid other than Federal income tax are reported under "Deductions" in the individual income tax return (item 14 on Form 1040) in accordance with the following instructions:

Enter as item 14 personal taxes and taxes paid on property not used in your business or profession, not including those assessed against local benefits of a kind tending to increase the value of the property assessed. Do not include Federal income taxes, taxes imposed upon your interest as shareholder of a corporation which are paid by the corporation without reimbursement from you, nor income taxes claimed as a credit in item 54.

Taxes paid on business property or for carrying on business as reported under business deductions in item 12, Schedule A, "Income from business or profession," do not include Federal income taxes,

taxes assessed against local benefits of a kind tending to increase the value of property, nor taxes imposed upon sales by manufacturers. Amounts tabulated do not include taxes reported on Form 1040-F, Schedule of farm income and expenses.

Interest paid is reported under "Deductions" in the individual income tax return (item 13, Form 1040) in accordance with the following instructions:

Enter as item 13 interest paid on personal indebtedness as distinguished from business indebtedness (which should be deducted under Schedule A or B). Do not include interest on indebtedness incurred to purchase or carry obligations or securities, the interest upon which is wholly exempt from taxation.

Interest paid on business indebtedness to others is reported under business deductions in item 11, Schedule A, "Income from business or profession," in accordance with the following instructions:

Enter on line 11, interest on business indebtedness. Do not include interest to yourself on capital invested in or advanced to the business.

The taxes paid, other than Federal income tax and certain income taxes paid foreign countries, and interest paid, reported on returns of net income under \$5,000, are not included, as the sample of the returns is not considered sufficiently comprehensive to determine these items accurately.

Below are shown, for the years for which the data are available, the aggregates of taxes paid other than Federal income tax and certain income taxes paid foreign countries, and the interest paid as reported on returns of net income of \$5,000 and over.

Taxes paid other than Federal income tax and interest paid, individual returns for 1927-1930 of net income of \$5,000 and over

Year	Taxes paid other than Federal income tax ¹			Interest paid		
	Total	Reported in deductions from total income	Reported in business deductions	Total	Reported in deductions from total income	Reported in business deductions
1927-----	\$485,969,727	\$440,973,832	\$44,995,895			
1928-----	527,893,669	475,422,144	52,471,525	\$940,615,916	\$866,057,874	\$74,558,042
1929-----	532,798,878	479,099,835	53,699,043	958,958,653	886,187,377	72,771,276
1930-----	444,577,395	407,996,443	36,580,952	615,864,209	574,629,633	41,234,576

¹ Excludes also certain income tax paid foreign countries. (See p. 9.)

WHOLLY AND PARTIALLY TAX-EXEMPT OBLIGATIONS, RETURNS OF NET INCOME OF \$5,000 AND OVER (INDIVIDUAL RETURNS)

The following tabulation shows the wholly and partially tax-exempt securities owned and interest received therefrom, segregated by nature of obligation and by net income classes, reported in returns of net income of \$5,000 and over.

The amount of interest reported is the total amount received or accrued. Since bond holdings are subject to variation during the year, the amount of bonds reported may include bonds for which no interest was received or accrued, and, vice versa, the interest reported may include interest on bonds which are not included in the amount of bonds reported.

Tax-exempt obligations reported in individual returns for 1930 of net income of \$5,000 and over, showing amounts owned and interest received, by nature of obligation and by net income classes

Net income classes (Thousands of dollars)	Amount owned			Interest received		
	Total	Obligations of States and Territories or political subdivisions thereof	Wholly tax-exempt obligations of the United States and its possessions, and securities issued under the Federal farm loan act; partially tax-exempt Liberty bonds, Treasury certificates of indebtedness, Treasury savings certificates, and Treasury notes	Total	Obligations of States and Territories or political subdivisions thereof	Wholly tax-exempt obligations of the United States and its possessions, and securities issued under the Federal farm loan act; partially tax-exempt Liberty bonds, Treasury certificates of indebtedness, Treasury savings certificates, and Treasury notes
5 under 6.....	\$109,459,083	\$45,107,362	\$64,351,721	\$6,212,485	\$3,208,006	\$3,004,479
6 under 7.....	96,451,701	40,985,307	55,466,394	5,202,914	2,459,232	2,743,682
7 under 8.....	102,959,588	48,036,962	54,922,626	5,186,073	2,437,674	2,748,399
8 under 9.....	58,370,638	36,289,675	52,030,963	4,652,544	2,355,742	2,266,802
9 under 10.....	87,970,893	41,980,865	45,990,028	4,514,700	2,404,585	2,110,115
10 under 11.....	79,647,072	36,826,693	42,820,379	4,196,818	2,040,725	2,156,093
11 under 12.....	70,769,806	35,970,319	34,799,487	3,641,148	1,968,237	1,672,911
12 under 13.....	63,558,831	30,816,078	32,742,753	3,646,843	1,939,173	1,707,670
13 under 14.....	55,365,878	26,577,806	28,788,072	3,003,012	1,624,124	1,378,888
14 under 15.....	59,210,261	29,969,707	29,240,554	3,261,810	1,592,264	1,669,546
15 under 20.....	270,429,382	139,783,339	130,646,044	14,549,103	8,332,220	6,216,883
20 under 25.....	245,682,537	139,494,214	106,188,323	13,655,796	8,197,468	5,458,328
25 under 30.....	193,981,115	112,811,993	81,169,122	10,352,671	6,449,949	3,902,722
30 under 40.....	391,955,257	249,998,498	141,956,759	20,016,164	13,133,807	6,882,357
40 under 50.....	291,268,050	179,191,626	112,076,424	15,919,365	9,752,548	6,166,817
50 under 60.....	266,759,517	175,947,785	90,811,732	13,491,131	9,323,568	4,167,563
60 under 70.....	184,433,150	120,947,419	63,485,731	10,221,282	7,014,231	3,207,051
70 under 80.....	157,604,409	105,252,482	52,351,927	8,671,022	6,281,095	2,389,927
80 under 90.....	133,112,934	90,201,934	42,911,000	6,619,222	4,709,225	1,909,997
90 under 100.....	117,338,637	83,177,587	34,061,050	7,363,116	5,289,707	2,073,409
100 under 150.....	459,381,221	339,068,805	120,312,416	24,639,031	18,951,696	5,687,335
150 under 200.....	227,507,135	163,558,134	63,949,001	11,425,500	8,755,726	2,669,774
200 under 250.....	111,223,413	78,634,501	32,588,912	6,681,025	5,072,507	1,608,518
250 under 300.....	155,126,494	115,685,442	39,441,052	7,545,314	5,673,924	1,871,390
300 under 400.....	190,106,242	138,014,783	52,091,459	10,300,635	7,848,749	2,451,886
400 under 500.....	77,534,801	49,907,888	27,626,913	4,230,229	2,898,449	1,331,780
500 under 750.....	183,138,691	129,282,239	53,856,452	9,201,793	6,926,124	2,275,669
750 under 1,000.....	105,125,861	68,712,816	36,413,045	5,063,343	3,511,625	1,551,718
1,000 under 1,500.....	141,179,152	94,820,094	46,359,058	6,095,296	4,510,911	1,584,385
1,500 under 2,000.....	13,507,050	5,143,200	8,363,850	2,540,886	1,691,949	848,937
2,000 under 3,000.....	75,459,430	62,055,080	13,404,350	2,819,486	2,340,628	478,858
3,000 under 4,000.....	32,972,580	24,490,880	8,481,700	1,387,253	1,261,127	126,126
4,000 under 5,000.....	-----	-----	-----	3,010	-----	3,010
5,000 and over.....	162,038,474	71,917,824	90,120,650	5,972,880	2,854,123	3,118,757
Total.....	5,000,529,284	3,110,659,337	1,889,869,947	262,282,900	172,841,118	89,441,782

RETURNS ON FORM 1040 WITH NO NET INCOME (INDIVIDUAL RETURNS)

As noted on page 1, the general tables for individual returns in the Statistics of Income do not include data for returns which show no net income. Such returns are filed in accordance with the statutory requirements that every individual with gross income of \$5,000 and over, irrespective of the amount of net income or deficit, file an income tax return. Tabulations prepared from these returns by deficit classes and by sources of income and deductions are shown below. More detailed tabulation of the sources of income and deductions by net deficit classes is shown in basic Table 7A, page 86. The distribution of the returns by States and Territories is shown in basic Table 10, page 139.

Individual returns for 1930 on Form 1040 with no net income, by deficit classes, showing the number of returns and the deficit and totals for 1928 and 1929

Deficit classes (Thousands of dollars)	Number of returns	Deficit
Under 5.....	93, 315	\$160, 689, 639
5 under 10.....	22, 570	160, 166, 672
10 under 25.....	17, 289	270, 988, 052
25 under 50.....	6, 499	224, 301, 483
50 under 100.....	3, 117	215, 824, 432
100 under 150.....	945	114, 933, 545
150 under 300.....	752	152, 420, 409
300 under 500.....	231	86, 688, 908
500 under 1,000.....	103	67, 334, 330
1,000 and over.....	46	86, 104, 926
Total.....	144, 867	1, 539, 452, 396
Total for 1929.....	92, 545	1, 025, 130, 372
1928.....	72, 829	499, 213, 372

Individual returns for 1930 on Form 1040 with no net income, showing sources of income and deductions

Sources of income and deductions	Amount
Income:	
Wages and salaries.....	\$283, 726, 943
Business.....	69, 697, 128
Partnership.....	57, 259, 736
Profit from sale of real estate, stocks, bonds, etc., including capital net gain from sale of assets held more than 2 years.....	68, 134, 732
Rents and royalties.....	103, 459, 966
Interest on Government obligations not wholly exempt from tax.....	5, 738, 139
Dividends on stock of domestic corporations.....	434, 987, 550
Fiduciary.....	19, 843, 219
Interest and other income.....	161, 535, 651
Total income.....	1, 204, 383, 064
Deductions:	
Taxes paid other than Federal income tax.....	31, 536, 483
Contributions.....	16, 629, 750
Net loss from sale of real estate, stocks, bonds, etc., including capital net loss from sale of assets held more than 2 years.....	1, 307, 143, 301
Net loss from business and partnership.....	570, 023, 246
All other.....	818, 502, 675
Total deductions.....	2, 743, 835, 460
Deficit.....	1, 539, 452, 396

NUMBER OF RETURNS BY COUNTIES AND CITIES (INDIVIDUAL RETURNS)

The number of individual income tax returns filed for 1930, segregated by counties, by cities, and by townships having a population of 1,000 and over in the 1930 census, is shown in basic Table 11, pages 139-205.

Data in Table 11 are based on special reports by collectors. For the years 1928-1930 the collectors of internal revenue were asked for an actual count of the index cards prepared from the returns filed in each collection district. Previous to 1928 these data were very close approximations, calculated by measurement on the basis of a certain number of cards to the inch. It should be noted, however, that absolute accuracy in the count of returns by the numerous civil divisions involved is impossible except through the expenditure of considerable time and money.

The number of returns in this table includes all individual returns filed—that is, in addition to those showing net income, there is also

included those showing no net income, which are filed in accordance with the statutory requirements that every individual with gross income of \$5,000 and over, regardless of the amount of net income or deficit, file an income tax return. The data tabulated from returns showing no net income are not included in the general tables of this report, but are shown separately on pages 86 and 139.

Furthermore, there is a slight difference between the number of returns in these special reports of collectors and in the other reports which are used as a basis in the general tables. Formerly these differences were eliminated by adjustments in figures for certain cities and towns. For 1930, however, a single adjustment item is shown. The "miscellaneous" group for each county includes returns of individuals not residing in towns or cities for which the data are tabulated. The "all other" group for each State is classified for the first time in this report for all States to show separately returns of residents of foreign countries (American citizens and aliens). In former years the form of report used by collectors of internal revenue in respect to the number of returns filed did not uniformly provide for this classification.

PARTNERSHIP RETURNS OF INCOME

Partnership returns, except for the war excess-profits tax of 1917, are not subject to direct assessment, the income being reported by the individual copartners according to their shares, whether distributed or not. A special return of information concerning income is, however, required from partnerships on Form 1065.

The number of partnership returns filed for 1917-1930, inclusive, is as follows:

Year—	Number	Year—	Number
1917-----	31, 701	1924-----	321, 158
1918-----	100, 728	1925-----	309, 414
1919-----	175, 898	1926-----	295, 425
1920-----	240, 767	1927-----	282, 841
1921-----	259, 359	1928-----	272, 127
1922-----	287, 959	1929-----	263, 519
1923-----	304, 996	1930-----	244, 670

CORPORATION INCOME TAX RETURNS

The number of income tax returns filed by corporations for 1930 was 518,736, as against 509,436 for 1929. Of the total number of returns for 1930, 221,420 showed net income, 241,616 no net income, and 55,700 no income data. The returns filed included 8,951 consolidated returns for groups of affiliated corporations, of which 4,067 showed net income and 4,884 showed no net income. The aggregate net income of all returns showing net income was \$6,428,812,710, and the tax liability \$711,703,900. The aggregate net income of consolidated returns of affiliated corporations was \$3,377,845,002 and the tax liability \$398,284,195. Attention is directed to the tax rate of 12 per cent for 1930 which for 1929 was temporarily reduced to 11 per cent by the joint resolution of Congress approved by the President on December 16, 1929.

Separate tabulations of returns filed for fiscal years (not ending December) and for fractional (part) years, shown on pages 32-33, 294-297, make it possible to segregate data for calendar year accounting periods and for other accounting periods. In addition, separate tabulations of data from consolidated returns are shown on pages

29-31, 276-293, from which the significance of this form of return can be appraised. Consolidated returns represent the composite return of affiliated corporations filing under the provisions of the income tax law, which authorizes such groups of corporations to submit a consolidated income tax return of the combined income, deductions, and tax for the affiliated concerns.

DISTRIBUTION BY INDUSTRIAL GROUPS OF NUMBER OF RETURNS, INCOME, AND TAX (CORPORATION RETURNS)

The table immediately following shows the returns of corporations distributed by industrial groups and segregated according to "Returns showing net income," "Returns showing no net income," and "Returns showing no income data—Inactive corporations." Basic Table 12 (pp. 209-211) shows the returns distributed by States and Territories and likewise by those with net income, no net income, and no income data (inactive corporations).

In analyzing the data compiled for returns classified under "Finance—banking, insurance, real estate and holding companies, stock and bond brokers, etc.," allowances should be made for the two special deductions from gross income permitted life insurance companies. These special deductions, totaling \$642,000,000, represent (1) 4 per cent of the mean of the reserve funds and (2) 2 per cent of the reserve held for deferred dividends. (See pars. (2) and (4) of subdivision (a) of sec. 203 of the revenue act of 1928 and T. D. 4231.) In basic Table 14 (pp. 213-239) the special deductions for life insurance companies are included in "Miscellaneous deductions" under "Statutory deductions."

*Corporation returns for 1930 by major industrial groups, showing for returns with net income and no net income, number of returns and per cent of total, gross income, deductions, net income or deficit, net loss for prior year, income tax and percentages; also number and per cent of returns of inactive corporations*¹

Industrial groups	Total number of returns	Returns showing net income			
		Number	Per cent of total	Gross income ²	Deductions ²
Agriculture and related industries.....	10,961	3,475	31.70	\$363,717,666	\$323,233,259
Mining and quarrying.....	17,635	4,700	26.65	1,611,228,229	1,417,109,785
Manufacturing:					
Food products, beverages, and tobacco.....	15,252	8,092	53.06	8,731,675,413	8,151,436,332
Textiles and their products.....	14,692	5,678	38.65	2,642,402,199	2,536,792,002
Leather and its manufactures.....	2,461	894	36.33	733,940,855	595,250,342
Rubber products.....	607	227	37.40	559,564,928	647,323,418
Forest products.....	7,501	2,340	31.20	723,629,626	687,805,114
Paper, pulp, and products.....	2,113	1,114	52.72	1,011,630,235	937,989,161
Printing, publishing, and allied industries.....	11,736	6,098	51.96	2,055,461,159	1,879,324,644
Chemicals and allied products.....	7,380	3,287	44.54	9,626,017,268	9,091,940,005
Stone, clay, and glass products.....	4,724	1,805	38.21	1,027,449,286	834,637,767
Metal and its products.....	20,831	8,188	39.31	12,790,300,223	11,787,280,558
Manufacturing not elsewhere classified.....	7,801	2,918	37.41	1,152,163,608	1,046,947,387
Total manufacturing.....	95,098	40,641	42.74	41,054,234,800	38,296,726,730
Construction.....	20,035	8,871	44.27	2,174,155,682	2,023,608,056
Transportation and other public utilities.....	23,662	12,109	51.18	12,935,569,364	11,601,340,489
Trade.....	134,769	59,741	44.33	23,380,482,879	22,729,385,802
Service—professional, amusements, hotels, etc.....	42,064	18,741	44.55	2,757,401,443	2,523,174,293
Finance—banking, insurance, real estate and holding companies, stock and bond brokers, etc.....	153,182	72,102	47.07	7,519,507,595	6,454,692,045
Nature of business not given.....	21,330	1,040	4.88	15,197,345	13,411,834
Grand total.....	518,736	221,420	42.68	91,811,495,003	85,382,682,293

¹ For general explanations, see pp. 1-4.

² Includes cost of goods sold. (See p. 2.)

Corporation returns for 1930 by major industrial groups, showing for returns with net income and no net income, number of returns and per cent of total, gross income, deductions, net income or deficit, net loss for prior year, income tax and percentages; also number and per cent of returns of inactive corporations—Continued

Industrial groups	Returns showing net income—Continued				
	Net income	Net loss for prior year	Income tax		
			Amount	Per cent of net income	Per cent of total tax
Agriculture and related industries.....	\$40,484,407	\$2,096,224	\$4,041,076	9.98	0.57
Mining and quarrying.....	194,118,444	8,776,954	21,474,495	11.06	3.02
Manufacturing:					
Food products, beverages, and tobacco.....	580,239,081	8,018,512	67,084,446	11.56	9.43
Textiles and their products.....	105,610,197	3,806,430	11,122,145	10.53	1.56
Leather and its manufactures.....	38,690,513	551,962	4,389,027	11.34	.62
Rubber products.....	12,241,510	774,358	1,336,464	10.92	.19
Forest products.....	35,824,512	2,024,872	3,590,985	10.02	.50
Paper, pulp, and products.....	73,641,074	1,214,143	8,475,076	11.51	1.19
Printing, publishing, and allied industries.....	176,136,515	2,585,591	19,640,536	11.15	2.76
Chemicals and allied products.....	534,077,263	4,277,037	62,960,658	11.79	8.85
Stone, clay, and glass products.....	92,811,519	2,531,454	10,487,213	11.30	1.47
Metal and its products.....	1,003,019,665	21,841,882	116,149,373	11.58	16.32
Manufacturing not elsewhere classified.....	105,216,221	2,750,986	11,755,922	11.17	1.65
Total manufacturing.....	2,757,508,070	50,377,227	316,991,845	11.50	44.54
Construction.....	150,547,626	10,231,483	15,210,037	10.10	2.14
Transportation and other public utilities.....	1,334,228,875	13,609,130	156,573,241	11.74	22.00
Trade.....	651,097,077	20,292,437	64,165,780	9.85	9.02
Service—professional, amusements, hotels, etc.....	234,227,150	9,930,455	23,704,753	10.12	3.33
Finance—banking, insurance, real estate and holding companies, stock and bond brokers, etc.....	1,064,815,550	42,455,133	109,455,106	10.28	15.37
Nature of business not given.....	1,785,511	111,206	87,567	4.90	.01
Grand total.....	6,428,812,710	157,880,249	711,703,900	11.07	100.00

Industrial groups	Returns showing no net income					Returns showing no income data—inactive corporations	
	Number	Per cent of total	Gross income ²	Deductions ²	Deficit	Number	Per cent of total
Agriculture and related industries.....	6,431	58.67	\$307,121,688	\$393,491,389	\$86,369,701	1,055	9.63
Mining and quarrying.....	7,533	42.72	1,388,237,874	1,626,697,316	238,459,442	5,402	30.63
Manufacturing:							
Food products, beverages, and tobacco.....	6,525	42.78	4,454,136,704	4,589,289,085	135,152,381	635	4.16
Textiles and their products.....	8,753	59.58	3,774,112,093	4,143,801,619	369,689,526	261	1.77
Leather and its manufactures.....	1,515	61.56	655,142,950	719,267,418	64,124,468	52	2.11
Rubber products.....	354	58.32	540,747,826	604,623,979	63,876,153	26	4.28
Forest products.....	4,868	64.90	1,263,948,104	1,416,408,122	152,460,018	293	3.90
Paper, pulp, and products.....	953	45.10	567,157,828	603,537,233	36,379,405	46	2.18
Printing, publishing, and allied industries.....	5,271	44.91	607,966,958	662,478,562	54,511,604	367	5.13
Chemicals and allied products.....	3,727	50.50	2,351,166,058	2,526,625,097	175,459,039	366	4.96
Stone, clay, and glass products.....	2,713	57.43	382,406,822	435,780,984	53,374,162	206	4.36

² Includes cost of goods sold. (See p. 2.)

Corporation returns for 1930 by major industrial groups, showing for returns with net income and no net income, number of returns and per cent of total, gross income, deductions, net income or deficit, net loss for prior year, income tax and percentages; also number and per cent of returns of inactive corporations—Continued

Industrial groups	Returns showing no net income					Returns showing no income data—inactive corporations	
	Number	Per cent of total	Gross income ²	Deductions ²	Deficit	Number	Per cent of total
Manufacturing—Contd.							
Metal and its products.....	11,904	57.15	\$4,407,594,930	\$4,807,970,023	\$400,375,093	739	3.54
Manufacturing not elsewhere classified.....	4,280	54.86	841,662,680	976,105,302	134,442,622	603	7.73
Total manufacturing.....	50,863	53.49	19,846,042,953	21,485,887,424	1,639,844,471	3,594	3.77
Construction.....	9,674	48.29	867,972,361	950,460,294	82,487,933	1,490	7.44
Transportation and other public utilities.....	9,522	40.24	3,060,012,759	3,393,541,194	333,528,435	2,031	8.58
Trade.....	71,746	53.24	13,828,240,635	14,566,935,165	738,694,530	3,282	2.43
Service—professional, amusements, hotels, etc.	19,472	46.29	1,407,465,793	1,586,695,380	179,229,587	3,851	9.16
Finance—banking, insurance, real estate and holding companies, stock and bond brokers, etc.....	64,477	42.09	5,777,696,705	² 7,344,374,004	1,566,677,299	16,603	10.84
Nature of business not given.....	1,898	8.90	17,773,297	30,076,753	12,303,456	18,392	86.22
Grand total.....	241,616	46.58	46,500,564,065	51,378,153,919	4,877,594,854	55,700	10.74

² Includes special nonexpense deductions of life insurance companies. (See p. 20.)

NET LOSS FOR PRIOR YEAR (CORPORATION RETURNS)

The net loss during a given taxable year in a trade or business regularly carried on by the taxpayer, as specifically defined in the revenue act of 1921 and subsequent acts, is allowed as a deduction in computing the net income of the taxpayer for the two succeeding taxable years. If such net loss is in excess of the net income (computed without such deduction) for that year, the amount of the excess may be carried over and allowed as a deduction in computing the net income for the next succeeding taxable year.

The excess net losses being of prior origin are, therefore, not included in the tabulated current year deductions in arriving at the tabulated net income figure. Only the reported "net loss for prior year" which is taken as a deduction is tabulated; the excess loss carried to subsequent years is not tabulated.

"Net loss for prior year" reported and effective as a deduction in determining net income in the corporation returns for 1922 to 1930, inclusive, is given below.

Year—	Amount	Year—	Amount
1922.....	\$501,780,287	1927.....	\$244,293,375
1923.....	578,307,088	1928.....	301,146,176
1924.....	219,727,166	1929.....	392,177,216
1925.....	243,078,565	1930.....	157,880,249
1926.....	235,851,012		

AMOUNT OF CORPORATION NET INCOME EXEMPT FROM AND SUBJECT TO TAX

The corporation net income subject to tax is reduced by a credit of \$3,000 allowed corporations with net income of \$25,000 or less. For corporations with net income in excess of \$25,000 but not in excess of \$25,360, the method of computing the tax, as provided for in the revenue act, affords a variable amount of credit, but in every case less than \$3,000. A deduction for "Net loss for prior year" from net income for the current year is likewise permitted. The net income reported, also the net income not subject to and the amount subject to tax in corporation returns for 1930, are shown below.

Net income.....	\$6, 428, 812, 710
Net income not subject to tax:	
Net loss for prior year.....	\$157, 880, 249
Specific credit of \$3,000 for corporations with net income not in excess of \$25,000 and a variable amount for net income in excess of \$25,000 but not in excess of \$25,360 (estimated on the basis of capitalizing tax liability).....	¹ 335, 102, 477
Estimated total of net income not subject to tax.....	492, 982, 726
Estimated net income subject to tax (estimated on the basis of capitalizing tax liability).....	5, 935, 829, 984

INCOME AND PROFITS TAXES PAID TO FOREIGN COUNTRIES OR POSSESSIONS OF THE UNITED STATES (CORPORATION RETURNS)

The amounts reported for tax credit by corporations for income and profits taxes paid foreign countries or possessions of the United States are shown below for the years 1925-1930, inclusive. These amounts are tax credits and have not been deducted from the figures on tax shown in the tables of this report.

Income and profits taxes paid foreign countries—Corporation returns for 1925-1930

Year—	Amount	Year—	Amount
1925.....	\$20, 139, 995	1928.....	\$32, 487, 634
1926.....	21, 653, 994	1929.....	35, 221, 708
1927.....	24, 236, 955	1930.....	29, 138, 867

DIVIDENDS PAID (CORPORATION RETURNS)

The amounts of cash and stock dividends paid on the capital stock of domestic corporations, other than life insurance companies, as reported in the corporation income tax returns for 1930, are shown by States and Territories in basic Table 13 (p. 212), and by industrial divisions in basic Table 14 (pp. 213-229). Total dividends distributed by corporations for the years 1922 to 1930, inclusive, are given on page 24.

¹ These figures were obtained by capitalizing the \$711,703,900 tax liability partly on the basis of the 11 per cent rate and partly on the basis of the 12 per cent rate. Of this tax liability, \$629,888,921 representing income tax on calendar year returns, \$11,174,670 representing income tax on part year 1930 returns, and \$39,401,240 representing income tax on fiscal year returns ending within the period from Jan. 1, 1931, to June 30, 1931, were capitalized on the 12 per cent basis. Income tax of \$31,239,069, representing tax liability reported on fiscal year returns reporting income of corporations whose accounting period ended within the period from July 1, 1930, to Nov. 30, 1930, was capitalized on a combination of the 11 per cent and 12 per cent basis in proportion to the distribution of income under the respective rates. The total obtained by this process of capitalization represents the total net taxable income. The difference between the total net income and the sum of the prior year losses and the net taxable income represents the amount of the specific credit allowed corporations.

Cash and stock dividends paid by corporations, other than life insurance companies, corporation returns for 1922-1930

Year	Aggregate		Returns showing net income		Returns showing no net income	
	Cash dividends	Stock dividends	Cash dividends	Stock dividends	Cash dividends	Stock dividends
1922-----	\$3, 436, 715, 104	\$3, 348, 049, 865	\$3, 182, 869, 985	\$3, 166, 915, 574	\$253, 845, 119	\$181, 134, 291
1923-----	4, 169, 117, 678	891, 285, 583	3, 820, 619, 642	787, 167, 102	348, 498, 036	104, 118, 481
1924-----	4, 338, 822, 858	510, 525, 809	3, 994, 990, 754	466, 820, 095	343, 832, 104	43, 705, 714
1925-----	5, 189, 474, 507	544, 431, 367	4, 817, 301, 320	502, 489, 520	372, 173, 187	41, 941, 847
1926-----	5, 945, 292, 657	757, 649, 610	5, 530, 210, 586	716, 219, 451	415, 082, 071	41, 430, 159
1927 ¹ -----	6, 423, 176, 206	702, 501, 245	5, 785, 475, 573	642, 177, 901	637, 700, 633	60, 323, 344
1928-----	7, 073, 723, 451	550, 128, 426	6, 585, 169, 181	509, 852, 997	488, 554, 270	40, 275, 429
1929-----	8, 355, 661, 745	1, 288, 642, 553	7, 841, 802, 135	1, 193, 896, 039	513, 859, 610	94, 746, 514
1930-----	8, 202, 241, 110	414, 180, 425	6, 841, 049, 900	250, 499, 351	1, 361, 191, 210	163, 681, 074

¹ Revised figures.

COMPILED RECEIPTS AND STATUTORY DEDUCTIONS (CORPORATION RETURNS)

An income statement showing an analysis of compiled receipts and statutory deductions shown on corporation income tax returns is presented in basic Table 14 (pp. 213-229). Compiled receipts consist of reported taxable income (gross sales, gross profits from operations other than amounts tabulated as gross sales, interest received, rents received, profits from sale of real estate, stocks, bonds, and other capital assets, and other items of taxable income grouped as "Miscellaneous") and nontaxable income items of major importance (dividends received on capital stock of domestic corporations and interest on Federal, State, and municipal bonds).

Statutory deductions consist of such items as cost of goods sold, compensation of officers, interest paid, taxes paid other than income tax, bad debts, depreciation and depletion, loss from the sale of real estate, stocks and bonds, and items not classified grouped as "Miscellaneous deductions." The amounts shown under "Miscellaneous deductions" are not comparable with these items for earlier years, due to the separate classification for the first time of "Loss from sale of real estate, stocks and bonds."

Three items of information are also included relative to the tabulated gross sales of corporation returns—profit from sales, loss from sales, and profits less losses from sales.

Table 14 also shows the compiled net profit (or compiled net deficit), statutory net income or deficit, total income tax, and compiled net profit after deducting tax. Compiled net profit is the excess of compiled receipts over statutory deductions, and compiled net deficit is the excess of statutory deductions over compiled receipts. Part 1 of this basic table shows the aggregate data for all returns; part 2, for returns showing net income; and part 3, for returns showing no net income. Basic Table 15, page 230, shows for all corporations by major industrial groups the income and deduction items expressed in percentages of total compiled receipts.

For all corporation returns, compiled net profits were reported as \$4,658,709,180 for 1930, as compared with \$11,869,507,095 for 1929, a decrease of about 60.75 per cent. The compiled net profits of returns with net income for 1930 were \$8,542,294,570, as compared

with \$14,273,580,309 for 1929. The compiled net deficit of returns with no net income for 1930 was \$3,883,585,390, as compared with \$2,404,073,214 for 1929.

REVISED ITEMS IN RECEIPTS AND DEDUCTIONS, CORPORATION RETURNS, STATISTICS OF INCOME FOR 1928

In the Statistics of Income for 1928, Tables 12, 14, and 16, the items of gross income, deductions, miscellaneous receipts, and miscellaneous deductions, for the industrial groups "National banks" and "Loan companies, building and loan associations," etc., in the States of Illinois and Massachusetts, have been revised and the original and revised figures are shown on pages 288-239.

The revision was due to the elimination of certain amounts which represented cost of securities purchased for customers, which were incorrectly tabulated in "Miscellaneous receipts" and "Miscellaneous deductions."

DISTRIBUTION BY NET INCOME OR DEFICIT CLASSES (CORPORATION RETURNS)

The following table of corporation returns, distributed by net income and deficit classes, shows the number of returns, amount of net income or deficit, amount of tax, and percentages; also the number of returns filed for inactive corporations. Basic Table 18 (pp.260-265) shows the returns distributed by net income and deficit classes and by industrial divisions.

Corporation returns for 1930 by net income and deficit classes, showing number of returns, net income or deficit, tax, and percentages

Net income classes (Thousands of dollars)	Returns showing net income					
	Returns		Net income		Tax	
	Number	Per cent	Amount	Per cent	Amount	Per cent
Under 1.....	71,322	32.21	\$29,630,512	0.46	\$7,348	-----
1 under 2.....	37,881	17.11	55,738,241	.87	11,082	-----
2 under 3.....	32,798	14.81	82,605,299	1.29	17,473	-----
3 under 4.....	14,732	6.65	50,568,680	.79	688,008	0.10
4 under 5.....	8,367	3.78	37,487,774	.58	1,288,790	.18
5 under 10.....	19,760	8.92	139,686,963	2.17	8,457,050	1.19
10 under 15.....	8,955	4.05	109,550,914	1.70	8,894,387	1.25
15 under 20.....	5,392	2.44	93,270,697	1.45	8,395,741	1.18
20 under 25.....	3,992	1.80	89,664,085	1.40	8,644,691	1.21
25 under 50.....	7,372	3.33	262,844,152	4.09	29,260,764	4.11
50 under 100.....	4,905	2.22	341,577,550	5.31	38,924,314	5.47
100 under 250.....	3,260	1.47	499,648,006	7.77	57,554,289	8.09
250 under 500.....	1,259	.57	438,512,275	6.82	51,140,976	7.19
500 under 1,000.....	689	.31	481,838,374	7.50	56,126,693	7.89
1,000 under 5,000.....	576	.26	1,177,947,991	18.32	139,140,954	19.55
5,000 and over.....	160	.07	2,538,241,197	39.48	303,151,340	42.59
Total.....	221,420	100.00	6,428,812,710	100.00	711,703,900	100.00

Corporation returns for 1930 by net income and deficit classes, showing number of returns, net income or deficit, tax, and percentage—Continued

Deficit classes (Thousands of dollars)	Returns showing no net income			
	Returns		Deficit	
	Number	Per cent	Amount	Per cent
Under 1.....	67,541	27.95	\$26,344,180	0.54
1 under 2.....	32,805	13.58	48,146,068	.99
2 under 3.....	22,404	9.27	55,563,730	1.14
3 under 4.....	16,593	6.87	57,657,368	1.18
4 under 5.....	12,325	5.10	55,378,624	1.14
5 under 10.....	34,208	14.16	243,935,400	5.00
10 under 15.....	15,658	6.48	191,881,053	3.93
15 under 20.....	8,882	3.68	153,646,940	3.15
20 under 25.....	5,777	2.39	129,329,364	2.65
25 under 50.....	12,341	5.11	431,924,078	8.86
50 under 100.....	6,680	2.76	463,450,002	9.50
100 under 250.....	4,002	1.66	612,509,628	12.66
250 under 500.....	1,244	.51	430,634,319	8.83
500 under 1,000.....	630	.26	437,108,089	8.96
1,000 under 5,000.....	483	.20	949,651,994	19.47
5,000 and over.....	43	.02	590,434,017	12.10
Total.....	241,616	100.00	4,877,594,854	100.00
Returns showing no income data—inactive corporations.....	55,700	-----	-----	-----

ASSETS AND LIABILITIES (CORPORATION RETURNS)

In the table immediately following are shown, for 403,173 corporation returns out of 463,036 returns of active corporations, a summary statement of the principal assets and liabilities as of December 31, 1930, or at the close of the fiscal year nearest thereto, and a comparative statement showing by net income and deficit classes the number of returns and the number of balance sheets tabulated. The difference between the number of balance sheets tabulated and the number of returns is due to the data for assets and liabilities not being reported on all returns. In basic Tables 19 and 20 (pp. 266-275) the same data are shown by industrial groups and by net income classes, respectively.

The amounts for 1930 shown under "Miscellaneous assets not distributed" and "Investments other than tax-exempt, etc.," are not comparable with data under corresponding classifications for 1929 due principally to the fact that stocks, bonds, loans, mortgages, etc., owned by life insurance companies in 1929 were classified as "Miscellaneous assets not distributed," while for 1930 these items have been tabulated as "Investments other than tax-exempt, etc." Moreover, the returns of corporations become more complete each year with respect to the definite allocation of their forms of assets and thereby permit a more accurate classification of the data according to the principal forms of assets, thus steadily decreasing the proportion tabulated as "Miscellaneous assets not distributed."

In comparing the data for 1929 and 1930 shown as "Miscellaneous assets not distributed," attention is also invited to the fact that prior to 1929 "Investments other than tax-exempt" were included in "Miscellaneous assets not distributed," being tabulated for 1929 separately for the first time.

Items not otherwise distributed are classified as "Miscellaneous assets" or "Miscellaneous liabilities," among which are the following:

Miscellaneous assets.—Copyrights; formulas; good will; patents; trade-marks; sinking funds; other funds; deferred charges; organization expenses; suspense items; prepaid items; interest discount, coupons, and dividends receivable; guaranty deposits, and deposits on contracts, meters, and leaseholds; cash value of life insurance; and real estate by foreclosure.

Miscellaneous liabilities.—All reserves other than surplus reserves and reserves for depreciation and bad debts, accrued expenses, deferred and suspense items, funds held in trust, borrowed securities, discount and dividends payable, outstanding coupons and certificates and overdrafts. Miscellaneous liabilities of life insurance companies include policy claims and value of outstanding policies and annuities. Miscellaneous liabilities of banks include deposits (time, saving, demand, etc.) and bank notes in circulation.

Assets and liabilities of corporations submitting balance sheets for 1930, by returns with net income and no net income, showing major assets and liabilities as of December 31, 1930, or at the close of the fiscal year nearest thereto

Assets and liabilities	Aggregate	Returns showing net income	Returns showing no net income
Assets:			
Cash (in till and deposits in banks).....	\$21, 012, 135, 115	\$14, 450, 043, 326	\$6, 562, 091, 789
Notes receivable ¹ and accounts receivable (less reserve for bad debts).....	59, 675, 392, 605	38, 920, 870, 097	20, 754, 522, 508
Inventory.....	18, 771, 463, 972	11, 118, 483, 641	7, 652, 980, 331
Tax-exempt investments—Obligations of States and Territories or political subdivisions; securities issued under the Federal farm loan act and obligations of the United States or its possessions.....	10, 228, 229, 240	6, 798, 503, 283	3, 429, 725, 957
Investments other than tax-exempt—Stocks, bonds, mortgages, loans, real estate, etc. ²	83, 809, 289, 350	56, 505, 451, 439	27, 303, 837, 911
Capital assets—Real estate, buildings, equipment, etc. (less depreciation).....	120, 994, 370, 317	80, 035, 887, 258	40, 958, 483, 059
Miscellaneous assets not distributed ³	19, 510, 971, 714	11, 136, 801, 272	8, 374, 170, 442
Total assets³.....	334, 001, 852, 313	218, 966, 040, 316	115, 035, 811, 997
Liabilities:			
Notes and accounts payable.....	26, 869, 686, 522	13, 079, 614, 949	13, 790, 071, 573
Bonded debt and mortgages.....	50, 281, 680, 732	32, 282, 538, 028	17, 999, 142, 704
Miscellaneous liabilities not distributed.....	95, 768, 370, 471	65, 385, 143, 800	30, 383, 226, 671
Capital stock—			
Preferred.....	19, 116, 686, 765	11, 541, 905, 699	7, 574, 781, 066
Common.....	87, 067, 025, 025	53, 744, 815, 559	33, 322, 209, 466
Total capital stock.....	106, 183, 711, 790	65, 286, 721, 258	40, 896, 990, 532
Surplus.....	61, 631, 986, 108	43, 880, 559, 427	17, 751, 426, 681
Less deficit.....	6, 733, 583, 310	948, 537, 146	5, 785, 046, 164
Net surplus.....	54, 898, 402, 798	42, 932, 022, 281	11, 966, 380, 517
Total liabilities³.....	334, 001, 852, 313	218, 966, 040, 316	115, 035, 811, 997

¹ Includes loans and discounts from bank statements, which for 1926 were included in "Miscellaneous assets."

² For explanation of change in amounts included, see p. 26.

³ Less deficit.

Number of corporation returns filed for 1930 and number of balance sheets tabulated, by net income and deficit classes

Net income and deficit classes (Thousands of dollars)	Returns showing net income			Returns showing no net income		
	Number of returns	Number of balance sheets	Per cent of balance sheets to returns	Number of returns	Number of balance sheets	Per cent of balance sheets to returns
Under 1.....	71,322	55,108	77.27	67,541	52,315	77.45
1 under 2.....	37,881	31,774	83.88	32,805	28,152	85.81
2 under 3.....	32,798	28,882	88.06	22,404	19,721	88.02
3 under 4.....	14,732	13,889	94.28	16,593	14,917	89.90
4 under 5.....	8,367	8,037	96.06	12,325	11,222	91.05
5 under 10.....	19,760	19,174	97.03	34,208	31,411	91.82
10 under 15.....	8,955	8,774	97.98	15,658	14,645	93.53
15 under 20.....	5,392	5,287	98.05	8,882	8,351	94.02
20 under 25.....	3,992	3,921	98.22	5,777	5,441	94.18
25 under 50.....	7,372	7,276	98.70	12,341	11,712	94.90
50 under 100.....	4,905	4,822	98.31	6,680	6,342	94.94
100 under 250.....	3,260	3,216	98.65	4,002	3,830	95.70
250 under 500.....	1,259	1,247	99.05	1,244	1,188	95.50
500 under 1,000.....	689	685	99.42	630	601	95.40
1,000 under 5,000.....	576	571	99.13	483	464	96.07
5,000 and over.....	160	158	98.75	43	40	93.02
Total.....	221,420	192,821	87.08	241,616	210,352	87.06
Returns with no income data—inactive corporations.....				55,700		

REVISED ITEMS IN ASSETS AND LIABILITIES, CORPORATION RETURNS, STATISTICS OF INCOME FOR 1927 AND 1929

In Table 19 under "Summary for preceding years" revised figures are shown for the items of "Bonded debt and mortgages" and "Miscellaneous liabilities not distributed" for the year 1927, and the items of "Capital stock—common" and "Miscellaneous liabilities not distributed" for the year 1929. The revisions are in the figures for returns of corporations reporting net income for 1927 in the industrial group "Transportation and other public utilities" and for 1929 in the industrial group "Finance—banking, insurance, etc." The net change for 1927 is \$3,000,000,000, which was erroneously included in the item of "Bonded debt and mortgages" and should have been included in "Miscellaneous liabilities not distributed." The net change for 1929 is \$4,600,000,000, which was incorrectly tabulated as "Capital stock—common," and should have been tabulated as "Miscellaneous liabilities not distributed."

CONSOLIDATED RETURNS (CORPORATION RETURNS)

There were 8,951 consolidated income tax returns filed for 1930 for affiliated corporations, as against 8,754 for 1929. As provided by section 141 (d), revenue act of 1928, applicable to the taxable year 1929 and subsequent taxable years, a consolidated return may be filed where one or more chains of corporations are connected through stock ownership with a common parent corporation, at least 95 per cent of the stock of each of the corporations (except the common parent) being owned directly by one or more of the other corporations; and the common parent corporation owning directly at least 95 per cent of the stock of at least one of the other corporations. Of the consolidated returns for 1930, 4,067 showed net income aggregating \$3,377,845,002. The number of consolidated returns filed was

about 1.73 per cent of all corporation returns. However, the net income reported in consolidated returns was 52.54 per cent of the net income of all returns showing net income, and the tax 55.96 per cent of the total tax for all corporations.

Presented below are tables prepared from the consolidated returns, showing the returns distributed by major industrial groups, by net income and deficit classes, and by number of subsidiaries. In interpreting the data contained in these tables it is essential to note that the industrial classification is based on the predominant business of the affiliated corporations for which the consolidated return is filed. If it were possible to segregate the income of the subsidiary or affiliated concerns, the data for such concerns might fall in industrial divisions other than the ones in which they are here included. It should be borne in mind that the consolidated returns are also included in the general tables of corporation income throughout this report.

An income statement showing an analysis of compiled receipts and statutory deductions reported on consolidated return is presented in basic Table 21 (pp. 276-293).

*Consolidated corporation returns for 1930 by major industrial groups, showing total number of returns, number with net income and no net income, gross income, net income or deficit, net loss for prior year, and income tax*¹

Industrial groups	Total number of returns	Consolidated returns showing net income				
		Number	Gross income ²	Net income	Net loss for prior year	Income tax
Agriculture and related industries	106	39	\$154, 230, 092	\$17, 426, 326	\$127, 970	\$2, 071, 011
Mining and quarrying	502	180	888, 174, 058	92, 616, 999	2, 025, 876	10, 833, 518
Manufacturing:						
Food products, beverages, and tobacco	488	294	5, 148, 996, 861	325, 499, 642	3, 369, 376	38, 561, 742
Textiles and their products	384	110	495, 723, 227	33, 069, 518	173, 139	3, 931, 497
Leather and its manufactures	98	33	347, 623, 639	24, 953, 449	65, 776	2, 969, 306
Rubber products	48	8	446, 084, 122	6, 376, 709	619, 107	690, 842
Forest products	282	82	136, 365, 239	6, 308, 684	282, 071	713, 576
Paper, pulp, and products	107	65	380, 189, 040	27, 292, 645	282, 430	3, 228, 628
Printing, publishing, and allied industries	253	163	765, 640, 095	47, 503, 898	1, 006, 665	5, 551, 889
Chemicals and allied products	409	234	8, 360, 580, 447	418, 197, 939	2, 008, 284	49, 863, 780
Stone, clay, and glass products	136	71	523, 728, 990	44, 670, 041	331, 998	5, 313, 804
Metal and its products	837	402	9, 019, 462, 345	671, 961, 580	16, 491, 398	78, 566, 662
Manufacturing not elsewhere classified	235	86	478, 180, 051	56, 806, 570	427, 360	6, 757, 577
Total manufacturing	3, 277	1, 548	26, 102, 574, 056	1, 662, 640, 675	25, 057, 604	196, 149, 303
Construction	187	109	373, 255, 370	25, 168, 063	949, 065	2, 896, 337
Transportation and other public utilities	789	403	11, 260, 223, 270	1, 042, 102, 804	9, 290, 825	123, 906, 012
Trade	1, 520	663	7, 280, 477, 803	243, 348, 123	3, 621, 831	28, 591, 154
Service—professional, amusements, hotels, etc.	582	301	1, 008, 422, 659	91, 923, 832	2, 121, 878	10, 657, 305
Finance—banking, insurance, real estate and holding companies, stock and bond brokers, etc.	1, 982	821	1, 441, 142, 918	202, 605, 745	7, 841, 936	23, 179, 555
Nature of business not given	6	3	63, 333	12, 435	8, 233	-----
Grand total	8, 951	4, 067	48, 508, 563, 559	3, 377, 845, 002	51, 045, 218	398, 284, 195

¹ For general explanation, see pp. 1-4.

² Gross income corresponds to total income as reported on face of the return, plus cost of goods sold.

Consolidated corporation returns for 1930 by major industrial groups, showing total number of returns, number with net income and no net income, gross income, net income or deficit, net loss for prior year, and income tax—Continued

Industrial groups	Consolidated returns showing no net income		
	Number	Gross income ²	Deficit
Agriculture and related industries.....	67	\$48,950,497	\$12,319,980
Mining and quarrying.....	322	861,211,458	97,984,577
Manufacturing:			
Food products, beverages, and tobacco.....	194	3,190,391,810	53,730,962
Textiles and their products.....	274	1,004,706,507	94,672,325
Leather and its manufactures.....	65	257,380,015	26,387,294
Rubber products.....	40	478,971,162	55,718,635
Forest products.....	200	436,176,690	43,450,055
Paper, pulp, and products.....	42	300,221,071	14,909,261
Printing, publishing, and allied industries.....	90	124,842,172	11,301,772
Chemicals and allied products.....	175	1,827,878,117	124,705,926
Stone, clay, and glass products.....	65	75,642,636	11,881,216
Metal and its products.....	435	2,415,622,004	179,881,975
Manufacturing not elsewhere classified.....	149	305,502,605	60,256,768
Total manufacturing.....	1,729	10,417,334,789	676,896,189
Construction.....	78	93,517,734	5,874,763
Transportation and other public utilities.....	386	2,195,946,476	220,513,641
Trade.....	857	2,282,347,625	112,746,517
Service—Professional, amusements, hotels, etc.....	281	305,399,652	33,832,166
Finance—Banking, insurance, real estate and holding companies, stock and bond brokers, etc.....	1,161	1,192,870,594	359,338,609
Nature of business not given.....	3	5,083	12,849
Grand total.....	4,884	17,397,583,908	1,519,519,291

² Gross income corresponds to total income as reported on face of the return, plus cost of goods sold.

Consolidated corporation returns for 1930 by net income and deficit classes, showing number of returns and amount of net income or deficit

Net income and deficit classes (Thousands of dollars)	Returns showing net income		Returns showing no net income	
	Number	Net income	Number	Deficit
Under 1.....	211	\$101,411	187	\$33,999
1 under 2.....	156	231,810	129	208,605
2 under 3.....	180	456,980	122	303,978
3 under 4.....	125	477,889	101	353,413
4 under 5.....	100	447,323	112	512,830
5 under 10.....	324	2,316,687	428	3,171,754
10 under 15.....	215	2,674,448	315	4,009,959
15 under 20.....	186	3,238,841	251	4,427,606
20 under 25.....	145	3,252,805	195	4,451,034
25 under 50.....	409	15,001,026	661	24,135,868
50 under 100.....	437	31,029,523	693	49,276,812
100 under 250.....	489	78,554,121	748	118,927,169
250 under 500.....	339	120,940,978	382	133,867,430
500 under 1,000.....	272	194,663,891	261	182,184,782
1,000 under 5,000.....	345	736,201,596	268	548,826,073
5,000 and over.....	134	2,188,255,673	31	444,777,979
Total.....	4,067	3,377,845,002	4,884	1,519,519,291

Consolidated corporation returns for 1930, by number of subsidiaries, showing number of consolidated returns and total number of subsidiaries

Number of subsidiaries per return	Number of consolidated returns	Total number of subsidiaries	Number of subsidiaries per return	Number of consolidated returns	Total number of subsidiaries	Number of subsidiaries per return	Number of consolidated returns	Total number of subsidiaries
1.....	4,645	4,645	36.....	2	72	78.....	1	78
2.....	1,460	2,920	37.....	5	185	79.....	1	79
3.....	741	2,223	38.....	2	76	80.....	1	80
4.....	385	1,540	39.....	2	78	81.....	1	81
5.....	248	1,240	40.....	3	120	82.....	2	164
6.....	197	1,182	41.....	1	41	83.....	1	83
7.....	135	945	42.....	4	168	87.....	1	87
8.....	95	760	43.....	2	86	91.....	1	91
9.....	93	837	44.....	1	44	95.....	1	95
10.....	41	410	45.....	1	45	96.....	1	96
11.....	47	517	47.....	3	141	98.....	1	98
12.....	44	528	48.....	1	48	106.....	3	318
13.....	37	481	49.....	3	147	114.....	1	114
14.....	30	420	50.....	2	100	118.....	1	118
15.....	25	375	51.....	4	204	119.....	1	119
16.....	30	480	52.....	3	156	121.....	2	242
17.....	15	255	53.....	2	106	122.....	1	122
18.....	23	414	54.....	1	54	140.....	1	140
19.....	18	342	55.....	2	110	156.....	1	156
20.....	11	220	57.....	3	171	161.....	1	161
21.....	11	231	58.....	1	58	183.....	1	183
22.....	10	220	59.....	1	59	199.....	1	199
23.....	8	184	61.....	2	122	209.....	1	209
24.....	9	216	63.....	2	126	228.....	1	228
25.....	3	75	64.....	1	64	264.....	1	264
26.....	9	234	65.....	1	65	291.....	1	291
27.....	9	243	66.....	2	132	Number of subsidiaries not reported—estimated average 3.....	433	1,269
28.....	7	196	67.....	1	67			
29.....	5	145	69.....	1	69			
30.....	7	210	70.....	2	140			
31.....	7	217	71.....	3	213	Total.....	8,951	32,209
32.....	3	96	72.....	1	72			
33.....	3	99	74.....	2	148			
34.....	6	204	76.....	1	76			
35.....	2	70	77.....	1	77			

FISCAL YEAR RETURNS (CORPORATION RETURNS)

Fiscal year returns designate those filed by corporations whose fiscal year is other than the calendar year. These returns are included in the general tables of corporation income throughout this report. The tables of fiscal year returns which appeared in the Statistics of Income for 1925, 1926, and 1927 were compiled from a limited number of returns, those with net income of \$2,000 and over, net deficit of \$500,000 and over, gross sales or other receipt items of \$5,000,000 and over, or net loss for prior year. The tabulations for fiscal year returns during these years include also a small number of returns in addition to the above. This especially applies to the information tabulated for the months of July to November, inclusive, for 1925 and 1926. The tabulations in Statistics of Income for 1928 and subsequent years include all fiscal year returns that were received by the statistical section prior to the termination of the tabulation of the data.

Corporation fiscal year returns for 1930 showing by month ending the fiscal year the total number of returns, number with net income and no net income, amount of net income or deficit, net loss for prior year, and income tax

Fiscal year ended—	Total number of re- turns	Returns showing net income				Returns showing no net income	
		Number	Net income	Net loss for prior year	Income tax	Number	Deficit
July, 1930.....	3,802	1,908	\$33,035,729	\$2,402,762	\$3,212,268	1,894	\$38,452,760
August, 1930.....	3,951	1,992	63,221,512	1,617,699	6,831,177	1,959	35,436,974
September, 1930.....	4,445	2,242	57,965,242	3,292,940	5,991,476	2,203	69,223,503
October, 1930.....	4,236	2,084	66,565,268	1,968,555	7,217,636	2,152	69,501,880
November, 1930.....	4,068	2,072	72,207,613	1,774,006	7,986,512	1,996	86,323,547
January, 1931.....	6,754	2,764	77,544,265	2,004,239	8,520,745	3,990	82,331,220
February, 1931.....	4,172	1,853	67,804,291	1,756,995	7,593,321	2,319	43,263,249
March, 1931.....	5,696	2,590	37,764,691	1,906,263	3,808,790	3,106	83,055,592
April, 1931.....	5,208	2,367	43,638,509	1,461,242	4,640,895	2,841	68,766,370
May, 1931.....	5,573	2,547	35,527,391	2,534,268	3,471,370	3,026	61,968,091
June, 1931.....	11,297	4,925	105,323,828	3,030,329	11,366,119	6,372	164,710,291
Total.....	59,202	27,344	660,598,339	23,749,298	70,640,309	31,858	803,033,477

Corporation fiscal year returns for 1930 by net income and deficit classes, showing number of returns, net income or deficit, and income tax

Net income and deficit classes (Thousands of dollars)	Returns showing net income			Returns showing no net income	
	Number	Net income	Income tax	Number	Deficit
Under 1.....	7,552	\$3,300,461	\$1,681	6,563	\$2,809,769
1 under 2.....	4,438	6,518,316	488	3,990	5,866,234
2 under 3.....	4,130	10,409,450	1,709	2,890	7,215,859
3 under 4.....	1,969	6,763,653	89,004	2,173	7,585,235
4 under 5.....	1,089	4,865,790	160,552	1,725	7,739,206
5 under 10.....	2,677	18,833,938	1,090,618	4,939	35,485,804
10 under 15.....	1,285	15,734,351	1,211,065	2,469	30,317,899
15 under 20.....	810	14,106,020	1,243,903	1,500	25,963,932
20 under 25.....	615	13,794,608	1,282,982	1,002	22,403,895
25 under 50.....	1,168	41,627,308	4,512,129	2,161	75,729,557
50 under 100.....	753	52,308,106	5,879,084	1,242	85,913,156
100 under 250.....	503	76,153,529	8,605,335	743	115,759,473
250 under 500.....	180	60,844,305	7,045,663	256	88,284,970
500 under 1,000.....	104	74,624,729	8,515,741	118	82,023,094
1,000 under 5,000.....	60	121,562,692	14,439,966	81	157,292,561
5,000 and over.....	11	139,151,083	16,560,389	6	52,642,833
Total.....	27,344	660,598,339	70,640,309	31,858	803,033,477

In basic Table 22 (pp. 294-297) is shown for fiscal year and part-year returns the distribution of compiled receipts and statutory deductions by months ending the fiscal year.

PART YEAR RETURNS (CORPORATION RETURNS)

The returns filed by corporations showing income for less than 12 months represent reorganizations, consolidations, disintegrations, newly organized businesses, liquidating corporations, and changes from calendar year to fiscal year basis, or vice versa, and are also included in the general corporation income tables in this report. The part year returns in this report represent those in which the greater part of the income period was in 1930.

Corporation part year returns for 1930

Total number of returns.....	32, 797
Returns showing net income:	
Number.....	14, 203
Net income.....	\$117, 401, 599
Net loss for prior year.....	7, 187, 389
Income tax.....	11, 174, 670
Returns showing no net income:	
Number.....	18, 594
Deficit.....	\$216, 302, 158

CORPORATIONS ORGANIZED UNDER THE CHINA TRADE ACT, 1922

In the following tabulation, 64 returns for 1930 filed by corporations organized under the China Trade Act, 1922, are distributed by industrial groups and by returns with net income and no net income, showing number of returns in each classification. The 43 returns showing net income have a gross income of \$19,946,565, a net income of \$1,069,688, and a net loss for prior year of \$50,173, and the 21 returns showing no net income have a gross income of \$2,014,346 and a deficit of \$554,224.

Detailed data respecting the income and deductions reported on these returns are not shown separately, but are included in the general classifications for all corporations.

Corporations organized under the China Trade Act, 1922, number of returns for 1930 by industrial groups for returns with net income and no net income

Industrial groups	Number of returns		
	Total	Showing net income	Showing no net income
Manufacturing:			
Food products, beverages, and tobacco—			
Bakery and confectionery products.....	1	1	0
Tobacco, cigarettes, cigars, snuff, etc.....	1	1	0
Other food products—Artificial ice, butter substitutes, cereals, coffee, spices, dairy products, etc.; food products n. e. c. ¹	1	1	0
Total food products, beverages, and tobacco.....	3	3	0
Textiles and their products, including fur—			
Carpets, floor coverings, tapestries, etc.....	1	1	0
Forest products—			
Other wood products—Carriages, wagons, furniture, baskets, etc..	1	0	1
Paper, pulp, and products.....	1	1	0
Printing, publishing, and allied industries.....	1	0	1
Chemicals and allied products—			
Allied chemical substances—Drugs, oils, paints, soaps, and other chemical substances, n. e. c. ¹	1	0	1
Metal and its products—			
Iron and steel—Products of blast furnaces, rolling mills, foundries, etc.....	1	1	0
Manufacturing not elsewhere classified—			
Musical instruments, optical goods, canoes, etc.....	1	1	0
Grand total manufacturing.....	10	7	3
Construction:			
Building and construction above ground—			
Installing machinery, moving, wrecking, razing, etc.....	1	0	1
Transportation and other public utilities:			
Water transportation and related activities—			
Ocean and fresh-water lines, canals, docking, drawbridge operating, lighterage, salvaging, piloting, wharfing; lessors.....	3	3	0
Autobus lines, taxicabs, and sight-seeing companies.....	2	1	1
Cartage and storage; food storage, packing, and shipping; local transportation and related industries n. e. c. ¹	1	0	1
Total transportation and other public utilities.....	6	4	2

¹ N. e. c., not elsewhere classified.

Corporations organized under the China Trade Act, 1922, number of returns for 1930 by industrial groups for returns with net income and no net income—Con.

Industrial groups	Number of returns		
	Total	Showing net income	Showing no net income
Trade:			
Wholesale.....	14	9	5
Retail.....	11	7	4
Wholesale and retail.....	2	2	0
Commission.....	2	2	0
All other trade—Auto wreckers, film exchanges, pneumatic tubes, trading stamps, garages for storage, repair service, etc.....	3	1	2
Total trade.....	32	21	11
Service:			
Motion-picture theaters.....	2	1	1
Other amusements—Circuses, golf links, race tracks, pleasure resorts, etc.....	1	0	1
Total service.....	3	1	2
Finance:			
Real estate and holding companies—Realty development, holding or leasing; realty trust, etc.....	3	3	0
Other finance—			
Loan companies—Building and loan associations; mortgage, note, or pawnbrokers; insurance agents, promoters, stock syndicates, foreign exchange and finance, n. e. c. ¹	9	7	2
Total finance.....	12	10	2
Grand total.....	64	43	21

HISTORICAL SUMMARIES

A résumé of the income tax returns for each of the years since the inception of the present period of income taxation, showing for individual returns the number, net income, tax, and sources of income and deductions by net income classes, and for corporation returns the number, net income, deficit, and tax, and the distribution by net income and deficit classes, is presented in the following tables.

Individual returns by States for the years 1920 to 1930, inclusive, showing number, net income, and tax, are tabulated as a section of Table 9, pages 89–138.

Corporation returns showing net income and no net income, number, net income, deficit and tax, also number and per cent of returns for inactive corporations, are distributed by States and Territories for the years 1916 to 1930, inclusive, in Table 23, pages 298–312, and by major industrial groups for the years 1920 to 1930, inclusive, in Table 17, pages 240–259.

Individual returns for 1913 to 1930, showing number of returns, net income, tax before tax credits, tax credits and tax ¹

Year	Number of returns					Net income
	Total	Taxable	Nontaxable	Per cent of total		
				Taxable	Non-taxable	
1913.....	357,598	-----	-----	-----	-----	\$3,900,000,000
1914.....	357,515	-----	-----	-----	-----	4,000,000,000
1915.....	336,652	-----	-----	-----	-----	4,600,000,000
1916.....	437,036	362,970	74,066	83	17	6,300,000,000
1917.....	3,472,890	2,707,234	765,656	78	22	13,700,000,000
1918.....	4,425,114	3,392,863	1,032,251	77	23	16,000,000,000
1919.....	5,332,760	4,231,181	1,101,579	79	21	19,900,000,000
1920.....	7,259,944	5,518,310	1,741,634	76	24	23,700,000,000
1921.....	6,662,176	3,589,985	3,072,191	54	46	19,600,000,000
1922.....	6,787,481	3,681,249	3,106,232	54	46	21,400,000,000
1923.....	7,698,321	4,270,121	3,428,200	55	45	24,800,000,000
1924.....	7,369,788	4,489,698	2,880,090	61	39	25,700,000,000
1925.....	4,171,051	2,501,166	1,669,885	60	40	21,900,000,000
1926.....	4,138,092	2,470,990	1,667,102	60	40	21,960,000,000
1927.....	4,101,547	2,440,941	1,660,606	59	41	22,545,000,000
1928.....	4,070,851	2,523,063	1,547,788	61	39	25,226,000,000
1929.....	4,044,327	2,458,049	1,586,278	61	39	24,801,000,000
1930.....	3,707,509	2,037,645	1,669,864	55	45	18,119,000,000

Year	Tax before tax credits				Tax credits ²	Tax
	Normal tax	Surtax	Tax on capital net gain, 12½ per cent	Total		
1913.....	\$12,728,038	\$15,525,497		\$28,253,535		\$28,253,535
1914.....	16,559,493	24,486,669		41,046,162		41,046,162
1915.....	23,995,777	43,947,818		67,943,595		67,943,595
1916.....	51,440,558	121,946,136		173,386,694		173,386,694
1917.....	156,897,441	433,345,732		³ 795,380,938		³ 795,380,938
1918.....	476,432,808	651,289,027		1,127,721,835		1,127,721,835
1919.....	468,104,801	801,525,303		1,269,630,104		1,269,630,104
1920.....	478,249,919	596,803,767		1,075,053,686		1,075,053,686
1921.....	308,059,422	411,327,684		719,387,106		719,387,106
1922.....	355,409,840	474,581,111	\$31,066,357	861,057,308		861,057,308
1923.....	378,387,954	464,918,056	38,915,500	882,221,510		661,666,133
1924.....	257,794,728	437,540,797	48,603,064	743,938,589	39,673,199	704,265,390
1925.....	216,360,163	432,853,170	117,570,971	766,784,304	22,229,121	734,555,183
1926.....	200,699,384	448,330,446	112,509,705	761,439,535	28,968,745	732,470,790
1927.....	215,817,075	511,731,376	134,033,966	861,582,417	30,942,983	830,639,434
1928.....	281,894,671	688,824,950	233,450,521	1,204,170,142	39,916,105	1,164,254,037
1929.....	162,332,096	582,392,677	284,654,312	1,029,379,085	27,440,938	1,001,938,147
1930.....	129,475,205	316,816,255	65,421,594	511,713,054	34,998,246	476,714,808

¹ Changes in the revenue acts affecting the comparability of statistical data from income tax returns of individuals are summarized on pp. 316-321. Returns for 1913 pertain to the last 10 months of that year; taxes shown for 1913-1915, inclusive, are receipts for fiscal year ended June 30, immediately following, as shown in annual reports of Commissioner of Internal Revenue, which receipts include fines, penalties, additional assessments, etc.; 1916 and subsequent years' tax is amount reported on returns.

² Includes credit of 25 per cent of tax on earned income and credit of 12½ per cent on capital net loss and excludes credit for income and profits taxes paid to a foreign country or a possession of the United States and credit for income tax paid at source.

³ Includes war excess-profits taxes of \$101,249,781 on individuals and of \$103,887,984 on partnerships.

⁴ 25 per cent reduction provided for in sec. 1200 (a) of revenue act of 1924.

Number of individual returns for 1914 to 1930 by net income classes ¹

Net income classes (Thousands of dollars)	1914	1915	1916	1917	1918	1919
Under 1.....						
1 under 2.....				1,640,758	1,516,938	1,924,872
2 under 3.....				838,707	1,496,878	1,569,741
3 under 5.....	149,279	127,994	157,149	560,763	932,336	1,180,488
5 under 10.....	127,448	120,402	150,553	270,666	319,356	438,851
10 under 25.....	58,603	60,284	80,880	112,502	116,569	162,485
25 under 50.....	14,676	17,301	23,734	30,391	23,542	37,477
50 under 100.....	5,161	6,847	10,452	12,439	9,996	13,320
100 under 150.....	1,189	1,793	2,900	3,302	2,358	2,983
150 under 300.....	769	1,326	2,437	2,347	1,514	1,864
300 under 500.....	216	376	714	559	382	425
500 under 1,000.....	114	209	376	315	178	189
1,000 and over.....	60	120	206	141	67	65
Total.....	357,515	336,652	429,401	3,472,890	4,425,114	5,332,760

Net income classes (Thousands of dollars)	1920	1921	1922	1923	1924	1925
Under 1.....		401,849	402,076	368,502	344,876	98,178
1 under 2.....	2,671,950	2,440,544	2,471,181	2,523,150	2,413,881	1,071,992
2 under 3.....	2,569,316	2,222,031	2,129,898	2,472,641	2,112,993	842,528
3 under 5.....	1,337,116	1,072,146	1,190,115	1,719,625	1,800,900	1,327,683
5 under 10.....	455,442	353,247	391,373	387,842	437,330	503,652
10 under 25.....	171,830	132,344	151,329	170,095	191,216	236,779
25 under 50.....	38,548	28,946	35,478	39,832	47,061	59,721
50 under 100.....	12,093	8,717	12,000	12,452	15,816	20,958
100 under 150.....	2,191	1,367	2,171	2,339	3,065	4,759
150 under 300.....	1,063	739	1,323	1,301	1,876	3,223
300 under 500.....	239	162	309	327	457	892
500 under 1,000.....	123	63	161	141	242	479
1,000 and over.....	33	21	67	74	75	207
Total.....	7,259,944	6,662,176	6,787,481	7,698,321	7,369,788	4,171,051

Net income classes (Thousands of dollars)	1926	1927	1928	1929	1930
Under 1.....	119,513	126,745	111,123	126,172	150,000
1 under 2.....	1,045,519	996,098	918,447	903,082	909,155
2 under 3.....	837,792	855,762	837,781	810,347	767,684
3 under 5.....	1,240,400	1,209,345	1,192,613	1,172,655	1,070,239
5 under 10.....	560,549	567,700	628,766	658,039	550,977
10 under 25.....	246,730	252,079	270,889	271,454	198,762
25 under 50.....	57,487	60,123	68,048	63,689	40,845
50 under 100.....	20,520	22,573	27,207	24,073	13,645
100 under 150.....	4,724	5,261	7,049	6,376	3,111
150 under 300.....	3,267	3,873	5,678	5,310	2,071
300 under 500.....	892	1,141	1,756	1,641	552
500 under 1,000.....	468	557	983	976	318
1,000 and over.....	231	290	511	513	150
Total.....	4,138,092	4,101,547	4,070,851	4,044,327	3,707,509

¹ Changes in the revenue acts affecting the comparability of statistical data from income tax returns of individuals are summarized on pp. 316-321. The returns for 1913 are omitted, as they pertain only to the last 10 months of that year.

² Excludes 7,635 returns of married women made separate from returns of husbands. In 1916 the net income on returns filed separately by husband and wife is combined and the total appears as one return. In all other years the returns of married women filed separately are included in their individual income classes independently of the husband's income.

Net income in individual returns for 1916 to 1930 by net income classes ¹

Net income classes (Thousands of dollars)	1916	1917	1918	1919	1920
1 under 2.....		\$2,461,137,000	\$2,232,354,577	\$2,829,113,151	\$4,050,066,618
2 under 3.....		2,064,977,328	3,626,824,833	3,807,286,365	6,184,543,368
3 under 5.....	\$624,669,015	2,115,864,601	3,535,219,007	4,513,264,030	5,039,607,239
5 under 10.....	1,037,247,977	1,827,608,088	2,145,690,016	2,954,137,253	3,068,330,963
10 under 25.....	1,235,015,786	1,687,165,619	1,736,548,050	2,412,275,757	2,547,904,786
25 under 50.....	822,661,658	1,042,320,083	978,042,710	1,277,364,635	1,307,785,113
50 under 100.....	722,795,474	846,894,335	679,720,737	896,497,209	810,386,333
100 under 150.....	357,355,318	400,492,040	284,106,740	358,392,923	265,511,505
150 under 300.....	505,859,406	474,651,960	305,024,817	371,148,536	215,138,673
300 under 500.....	271,958,017	209,904,969	144,545,428	159,070,948	89,213,552
500 under 1,000.....	256,771,325	214,631,270	119,075,548	128,290,396	79,962,894
1,000 and over.....	464,263,644	306,835,914	137,486,892	152,650,245	77,078,139
Total.....	6,298,577,620	13,652,383,207	15,924,639,355	19,859,491,448	23,735,629,183

Net income classes (Thousands of dollars)	1921	1922	1923	1924	1925
Under 1.....	\$213,849,934	\$247,564,383	\$252,513,019	\$235,451,546	\$58,305,638
1 under 2.....	3,620,761,768	3,630,570,922	3,693,641,547	3,564,474,084	1,774,601,508
2 under 3.....	5,325,931,265	5,153,497,468	6,073,443,625	5,277,147,446	2,047,969,883
3 under 5.....	4,054,891,244	4,500,557,809	6,469,194,945	6,827,924,126	5,236,003,283
5 under 10.....	2,378,759,237	2,641,904,702	2,653,026,193	2,991,187,905	3,463,852,012
10 under 25.....	1,958,156,206	2,255,871,780	2,538,079,115	2,855,396,811	3,544,898,379
25 under 50.....	979,629,305	1,208,273,932	1,350,680,468	1,599,848,363	2,032,239,284
50 under 100.....	582,230,218	805,223,854	833,898,237	1,066,783,643	1,418,948,285
100 under 150.....	163,520,999	260,203,553	280,656,213	377,644,950	572,859,982
150 under 300.....	145,948,047	266,814,381	260,584,012	374,609,374	655,300,217
300 under 500.....	61,342,550	116,672,075	124,569,194	171,248,552	339,773,657
500 under 1,000.....	42,780,426	107,670,678	95,107,209	158,462,179	327,367,523
1,000 and over.....	49,411,329	141,386,993	152,071,881	155,974,475	422,456,852
Total.....	19,577,212,528	21,336,212,530	24,777,465,658	25,656,153,454	21,894,576,403

Net income classes (Thousands of dollars)	1926	1927	1928	1929	1930
Under 1.....	\$67,237,548	\$72,230,684	\$64,535,224	\$73,742,132	\$86,891,887
1 under 2.....	1,747,917,122	1,645,575,700	1,526,831,937	1,499,907,745	1,494,526,118
2 under 3.....	2,042,903,198	2,062,275,084	2,030,900,943	1,958,594,897	1,864,161,556
3 under 5.....	4,872,788,835	4,700,816,426	4,648,097,736	4,572,596,263	4,151,967,088
5 under 10.....	3,838,953,366	3,895,759,157	4,282,520,130	4,481,575,786	3,723,763,076
10 under 25.....	3,660,622,482	3,748,057,507	4,037,853,104	4,025,233,375	2,922,750,247
25 under 50.....	1,954,653,219	2,051,770,684	2,326,502,829	2,174,458,126	1,383,619,457
50 under 100.....	1,389,339,134	1,535,387,374	1,857,877,924	1,646,476,000	919,039,755
100 under 150.....	570,189,915	636,018,520	850,450,966	770,536,078	374,170,634
150 under 300.....	661,411,549	787,270,255	1,157,131,081	1,087,409,737	419,015,969
300 under 500.....	340,214,162	431,121,727	663,900,326	628,228,889	207,131,322
500 under 1,000.....	317,881,202	378,166,589	670,861,671	669,877,752	211,693,377
1,000 and over.....	494,393,917	600,640,846	1,108,863,041	1,212,098,784	359,904,655
Total.....	21,958,505,649	22,545,090,553	25,226,326,912	24,800,735,564	18,118,634,941

¹ Changes in the revenue acts affecting the comparability of statistical data from income tax returns of individuals are summarized on pp. 316-321. Data for returns of net income under \$5,000 estimated on basis of sample for 1918-1927, 1929, and following years. For 1928, partly tabulated and partly estimated on basis of sample.

Tax in individual returns for 1916 to 1930 by net income classes ¹

Net income classes (Thousands of dollars)	1916	1917	1918	1919	1920
Under 2.....		\$16,243,504	\$26,481,602	\$24,696,200	\$36,859,732
2 under 3.....		9,097,378	35,415,344	28,257,861	45,507,821
3 under 5.....	\$775,804	18,283,457	82,928,720	75,914,847	83,496,116
5 under 10.....	6,301,183	44,066,389	93,057,963	91,537,910	97,886,031
10 under 25.....	11,637,014	80,695,149	142,448,679	164,832,523	172,259,321
25 under 50.....	11,602,681	76,593,344	130,240,648	154,946,343	154,265,276
50 under 100.....	16,298,587	85,027,556	147,428,655	186,357,608	163,717,719
100 under 150.....	12,423,481	55,766,236	95,680,064	118,705,303	86,587,694
150 under 300.....	24,007,267	86,718,157	136,155,916	163,095,349	92,604,423
300 under 500.....	17,951,410	50,227,598	79,164,847	86,031,032	47,043,461
500 under 1,000.....	20,901,911	59,349,187	69,834,148	76,228,132	45,641,005
1,000 and over.....	51,487,356	109,424,999	88,885,249	99,026,996	49,185,085
Total.....	173,386,694	691,492,954	1,127,721,835	1,269,630,104	1,075,053,686

Net income classes (Thousands of dollars)	1921	1922	1923	1924	1925	1926
Under 1.....	\$173,678	\$246,636	\$316,602	\$145,629	\$68,557	\$55,538
1 under 2.....	29,160,654	27,081,089	18,252,646	10,432,394	1,704,087	1,761,233
2 under 3.....	20,712,373	20,729,737	16,605,972	10,207,284	3,809,422	4,216,702
3 under 5.....	42,743,604	47,533,306	46,048,427	26,865,387	8,326,214	7,245,433
5 under 10.....	68,871,422	70,387,912	54,074,735	28,827,944	19,149,177	20,272,195
10 under 25.....	126,886,410	123,575,960	103,109,350	78,068,669	74,171,952	72,464,803
25 under 50.....	112,909,840	125,697,249	103,600,750	109,359,811	120,688,692	112,796,680
50 under 100.....	115,711,635	144,092,555	108,878,597	136,636,004	147,842,780	140,946,589
100 under 150.....	52,330,056	71,337,246	55,719,390	75,677,735	79,471,792	77,900,137
150 under 300.....	61,495,988	98,810,408	62,104,203	92,480,898	103,058,819	103,997,156
300 under 500.....	31,859,630	43,488,227	31,668,552	45,771,131	55,721,982	55,255,627
500 under 1,000.....	25,112,090	38,559,344	25,498,434	42,585,301	53,674,188	53,665,366
1,000 and over.....	31,419,726	49,517,639	35,788,475	47,207,203	66,867,521	81,893,331
Total.....	719,387,106	861,057,308	661,666,133	704,265,390	734,555,183	732,470,790

Net income classes (Thousands of dollars)	1927	1928	1929	1930
Under 1.....	\$39,980	\$59,662	\$17,308	\$37,282
1 under 2.....	1,233,658	1,549,713	553,418	1,269,089
2 under 3.....	3,970,412	4,317,054	1,403,901	3,309,537
3 under 5.....	6,508,177	7,475,073	2,412,634	5,352,360
5 under 10.....	20,664,502	22,895,853	9,550,599	17,447,591
10 under 25.....	74,225,906	82,757,745	59,893,017	49,560,577
25 under 50.....	119,475,301	136,568,322	113,904,197	72,708,222
50 under 100.....	156,674,952	194,447,236	160,813,524	87,379,410
100 under 150.....	87,397,904	116,855,418	99,559,757	48,748,813
150 under 300.....	123,775,837	182,513,642	159,221,214	62,462,605
300 under 500.....	73,750,177	113,249,844	97,335,662	33,052,893
500 under 1,000.....	64,265,391	116,424,264	106,218,910	34,288,780
1,000 and over.....	98,657,237	185,140,211	191,054,006	61,097,659
Total.....	830,639,434	1,164,254,037	1,001,938,147	476,714,803

¹ Changes in the revenue acts affecting the comparability of statistical data from income tax returns of individuals are summarized on pp. 316-321. Data for returns of net income under \$5,000 estimated on basis of sample for 1918-1927, 1929, and following years. For 1928, partly tabulated and partly estimated on basis of sample.

*Average amount of tax and average rate of tax in individual returns for 1916 to 1930
by net income classes ¹*

Net income classes (Thousands of dollars)	1916		1917		1918	
	Average tax per return	Average rate of tax (per cent)	Average tax per return	Average rate of tax (per cent)	Average tax per return	Average rate of tax (per cent)
1 under 2.....			\$9.90	0.66	\$17.46	1.19
2 under 3.....			10.55	.44	23.66	.98
3 under 5.....	\$4.94	0.12	32.60	.86	88.95	2.35
5 under 10.....	41.85	.61	162.80	2.41	291.39	4.34
10 under 25.....	143.88	.94	717.27	4.78	1,222.01	8.20
25 under 50.....	483.86	1.41	2,520.26	7.34	4,563.12	13.32
50 under 100.....	1,559.37	2.25	6,835.56	10.04	14,743.76	21.69
100 under 150.....	4,283.96	3.48	16,888.62	13.92	40,576.79	33.68
150 under 300.....	9,851.16	4.75	36,948.51	18.27	89,871.89	44.64
300 under 500.....	25,142.03	6.60	89,852.59	23.93	207,237.82	54.77
500 under 1,000.....	55,590.19	8.14	188,410.12	27.63	392,326.67	58.65
1,000 and over.....	249,938.62	11.09	776,063.82	35.65	1,326,645.51	64.65
All returns.....	396.60	2.75	199.11	5.06	254.85	7.08

Net income classes (Thousands of dollars)	1919		1920		1921	
	Average tax per return	Average rate of tax (per cent)	Average tax per return	Average rate of tax (per cent)	Average tax per return	Average rate of tax (per cent)
Under 1.....					\$0.43	0.08
1 under 2.....	\$12.83	0.87	\$13.80	0.91	11.95	.81
2 under 3.....	18.00	.74	17.71	.74	9.32	.39
3 under 5.....	64.31	1.68	62.44	1.66	39.87	1.05
5 under 10.....	208.59	3.10	214.92	3.19	194.97	2.90
10 under 25.....	1,014.45	6.83	1,002.50	6.76	955.76	6.48
25 under 50.....	4,134.44	12.13	4,001.90	11.80	3,900.71	11.53
50 under 100.....	13,990.81	20.79	13,538.22	20.20	13,274.25	19.87
100 under 150.....	39,793.93	33.12	39,519.71	32.61	38,280.95	32.00
150 under 300.....	87,497.50	43.94	87,116.11	43.04	83,215.14	42.14
300 under 500.....	202,425.96	54.08	196,834.56	52.67	196,664.38	51.94
500 under 1,000.....	403,323.45	59.42	371,065.08	57.08	398,604.30	58.70
1,000 and over.....	1,523,492.25	64.87	1,490,457.12	63.81	1,496,177.43	63.59
All returns.....	238.08	6.39	148.08	4.53	107.98	3.67

Net income classes (Thousands of dollars)	1922		1923		1924	
	Average tax per return	Average rate of tax (per cent)	Average tax per return	Average rate of tax (per cent)	Average tax per return	Average rate of tax (per cent)
Under 1.....	\$0.61	0.10	\$0.86	0.13	\$0.42	0.06
1 under 2.....	10.96	.75	7.23	.49	4.32	.29
2 under 3.....	9.73	.40	6.72	.27	4.83	.19
3 under 5.....	39.94	1.06	26.78	.71	14.92	.39
5 under 10.....	179.85	2.66	139.42	2.04	65.92	.96
10 under 25.....	816.60	5.48	606.19	4.06	408.27	2.73
25 under 50.....	3,542.96	10.40	2,600.94	7.67	2,323.79	6.84
50 under 100.....	12,007.71	17.89	8,743.86	13.06	8,639.10	12.81
100 under 150.....	32,859.16	27.42	23,821.89	19.85	24,690.94	20.04
150 under 300.....	74,686.63	37.03	47,735.74	23.83	49,296.85	24.69
300 under 500.....	140,738.60	37.27	96,845.72	25.42	100,155.65	26.73
500 under 1,000.....	239,499.03	35.81	180,839.96	26.81	175,972.32	26.87
1,000 and over.....	739,069.24	35.02	483,628.04	23.53	629,429.37	30.27
All returns.....	126.86	4.04	85.95	2.67	95.56	2.74

¹ Changes in the revenue acts affecting the comparability of statistical data from income tax returns of individuals are summarized on pp. 316-321. Data for returns of net income under \$5,000 estimated, based on sample for years 1918-1927, 1929, and following years. For 1928, partly tabulated and partly estimated on basis of sample.

*Average amount of tax and average rate of tax in individual returns for 1916 to 1930
by net income classes—Continued*

Net income classes (Thousands of dollars)	1925		1926		1927	
	Average tax per return	Average rate of tax (per cent)	Average tax per return	Average rate of tax (per cent)	Average tax per return	Average rate of tax (per cent)
Under 1.....	\$0.70	0.12	\$0.46	0.08	\$0.32	0.06
1 under 2.....	1.59	.10	1.68	.10	1.24	.07
2 under 3.....	4.52	.19	5.03	.21	4.63	.19
3 under 5.....	6.27	.16	5.84	.15	5.38	.14
5 under 10.....	38.02	.55	36.16	.52	36.40	.53
10 under 25.....	313.26	2.09	293.70	1.98	294.45	1.98
25 under 50.....	2,020.85	5.94	1,962.12	5.77	1,987.18	5.82
50 under 100.....	7,054.24	10.42	6,868.74	10.14	6,940.81	10.20
100 under 150.....	16,699.26	13.87	16,490.26	13.66	16,612.41	13.74
150 under 300.....	31,976.05	15.73	31,832.61	15.72	31,958.64	15.72
300 under 500.....	62,468.59	16.40	61,945.77	16.24	64,636.44	17.11
500 under 1,000.....	112,054.67	16.39	114,669.58	16.88	115,377.72	16.99
1,000 and over.....	323,031.50	15.83	354,516.58	16.56	340,197.36	16.42
All returns.....	176.11	3.35	177.00	3.33	202.52	3.68

Net income classes (Thousands of dollars)	1928		1929		1930	
	Average tax per return	Average rate of tax (per cent)	Average tax per return	Average rate of tax (per cent)	Average tax per return	Average rate of tax (per cent)
Under 1.....	\$0.54	0.09	\$0.14	0.02	\$0.25	0.04
1 under 2.....	1.69	.10	.61	.04	1.40	.08
2 under 3.....	5.15	.21	1.73	.07	4.31	.18
3 under 5.....	6.27	.16	2.06	.05	5.00	.13
5 under 10.....	36.41	.53	14.51	.21	31.67	.47
10 under 25.....	305.50	2.05	220.63	1.49	249.35	1.70
25 under 50.....	2,006.94	5.87	1,788.44	5.24	1,780.10	5.25
50 under 100.....	7,146.96	10.47	6,680.24	9.77	6,403.77	9.51
100 under 150.....	16,577.59	13.74	15,614.77	12.92	15,669.82	13.03
150 under 300.....	32,144.00	15.77	29,985.16	14.64	30,160.60	14.91
300 under 500.....	64,493.08	17.06	59,314.85	15.49	59,878.43	15.96
500 under 1,000.....	118,437.70	17.35	108,830.85	15.86	107,826.35	16.20
1,000 and over.....	362,309.61	16.70	372,424.96	15.76	407,317.73	16.98
All returns.....	286.00	4.62	247.73	4.04	128.58	2.63

Sources of income and deductions, individual returns for 1916 to 1930¹

Distribution	1916		1917 ¹¹		1918		1919		1920	
	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent
Income:										
Wages and salaries ²	\$1,851,276,776	22.17	\$3,648,437,902	30.21	\$8,267,391,550	46.59	\$10,755,692,651	47.94	\$15,270,373,354	57.22
Business ³	2,637,474,520	31.59	2,865,412,746	23.73	3,124,355,196	17.61	3,877,550,454	17.28	3,205,555,337	12.01
Partnership ⁴			775,086,665	6.42	1,214,914,422	6.85	1,881,430,243	8.16	1,701,229,432	6.37
Profit from sale of real estate, stocks, bonds, etc., other than taxed as capital net gain from sale of assets held more than 2 years ⁵										
Capital net gain from sale of assets held more than 2 years ⁶			318,170,617	2.63	291,185,704	1.64	999,364,287	4.45	1,020,542,719	3.82
Rents and royalties.....	643,802,657	7.71	684,343,399	5.67	975,679,666	5.50	1,019,094,265	4.54	1,047,423,738	3.92
Interest on Government obligations not wholly exempt from tax ⁷							63,377,222	.28	61,549,572	.24
Dividends on stock of domestic corporations ⁸	2,136,468,625	25.59	2,848,842,499	23.58	2,468,749,244	13.90	2,453,774,825	10.94	2,735,845,795	10.25
Fiduciary ⁹	379,795,249	4.55								
Interest and other income ¹⁰	701,084,156	8.39	936,715,456	7.76	1,403,485,691	7.91	1,437,401,878	6.41	1,647,749,856	6.17
Total income.....	8,349,901,983	100.00	12,077,009,284	100.00	17,745,761,473	100.00	22,437,685,825	100.00	26,690,269,853	100.00
Deductions:										
Net loss from sale of real estate, stocks, bonds, etc., other than reported for tax credit on capital net loss from sale of assets held more than 2 years.....										
Contributions ¹¹	2,051,324,363	24.57	245,080,088	2.03					387,280,616	1.45
All other.....			640,682,989	5.30	1,821,122,118	10.26	2,578,194,377	11.49	2,567,351,054	9.62
Total deductions.....	2,051,324,363	24.57	885,763,077	7.33	1,821,122,118	10.26	2,578,194,377	11.49	2,954,640,670	11.07
Net income.....	6,298,577,620	75.43	11,191,246,207	92.67	15,924,639,355	89.74	19,859,491,448	88.51	23,735,629,183	88.93

See footnotes, p. 47.

Sources of income and deductions, individual returns for 1916 to 1930—Continued

Distribution	1921		1922		1923		1924		1925	
	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent
Income:										
Wages and salaries ²	\$13,813,169,165	59.21	\$13,693,992,791	55.06	\$14,195,355,961	48.54	\$13,617,662,626	46.04	\$9,742,159,865	38.55
Business ³	2,366,318,610	10.14	2,839,771,144	11.42	4,722,706,099	16.15	4,755,483,091	16.08	3,688,904,463	14.59
Partnership ⁴	1,341,186,308	5.75	1,427,127,347	5.74	1,676,408,680	5.73	1,810,013,740	6.12	1,827,023,490	7.23
Profit from sale of real estate, stocks, bonds, etc., other than taxed as capital net gain from sale of assets held more than 2 years ⁵	462,838,673	1.98	742,108,997	2.98	863,106,709	2.95	1,124,565,658	3.80	1,991,659,499	7.89
Capital net gain from sale of assets held more than 2 years ⁶			249,247,583	1.00	305,393,768	1.04	389,148,434	1.32	940,569,341	3.72
Rents and royalties	1,177,957,882	5.05	1,224,928,998	4.92	1,814,126,275	6.20	2,009,716,478	6.79	1,471,332,463	5.82
Interest on Government obligations not wholly exempt from tax ⁷	46,994,406	.20	33,988,634	.14	43,710,945	.15	29,645,332	.10	25,651,179	.10
Dividends on stock of domestic corporations ⁸	2,476,952,399	10.62	2,664,219,081	10.71	3,119,828,710	10.66	3,250,913,954	10.99	3,464,624,648	13.71
Fiduciary ⁹			257,927,864	1.04	329,124,466	1.13	310,143,901	1.05	305,805,537	1.21
Interest and other income ¹⁰	1,643,344,489	7.05	1,738,600,915	6.99	2,177,771,024	7.45	2,281,703,361	7.71	1,814,402,206	7.18
Total income	23,328,781,932	100.00	24,871,908,354	100.00	29,247,592,637	100.00	29,578,996,575	100.00	25,272,034,691	100.00
Deductions:										
Net loss from sale of real estate, stocks, bonds, etc., other than reported for tax credit on capital net loss from sale of assets held more than 2 years			425,218,169	1.71	534,797,130	1.83	533,108,167	1.80	441,590,244	1.74
Contributions ¹¹	3,751,569,404	16.08	3,110,477,655	12.51	3,935,329,849	13.45	3,389,674,954	11.46	2,935,868,044	11.62
All other										
Total deductions	3,751,569,404	16.08	3,535,695,824	14.22	4,470,126,979	15.28	3,922,843,121	13.26	3,377,458,288	13.36
Net income	19,577,212,528	83.92	21,336,212,530	85.78	24,777,465,658	84.72	25,656,153,454	86.74	21,894,576,403	86.64

Distribution	1926		1927		1928		1929		1930	
	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent
Income:										
Wages and salaries ¹	\$9,994,314,530	39.27	\$10,218,449,780	38.98	\$10,862,330,998	37.47	\$11,198,978,868	37.40	\$9,921,952,483	44.27
Business ²	3,572,895,08	14.04	3,287,421,204	12.54	3,243,955,494	11.19	3,378,983,610	11.28	2,628,056,629	11.73
Partnership ³	1,732,581,033	6.81	1,755,145,035	6.70	1,929,519,630	6.66	1,853,142,856	6.19	1,080,646,082	4.86
Profit from sale of real estate, stocks, bonds, etc., other than taxed as capital net gain from sale of assets held more than 2 years ⁴	1,465,625,374	5.76	1,813,395,955	6.92	2,928,141,616	10.10	2,337,556,623	7.81	636,738,218	2.84
Capital net gain from sale of assets held more than 2 years ⁵	912,917,534	3.59	1,081,186,018	4.13	1,879,780,038	6.49	2,346,703,552	7.84	556,392,180	2.48
Rents and royalties	1,430,739,713	5.70	1,302,273,981	4.97	1,164,518,436	4.02	1,286,072,413	4.29	974,323,446	4.35
Interest on Government obligations not wholly exempt from tax ⁶	36,781,773	.15	47,479,483	.18	40,553,301	.14	40,184,478	.13	38,133,605	.17
Dividends on stock of domestic corporations ⁷	4,011,590,274	15.76	4,254,828,886	16.24	4,350,978,752	15.01	4,786,027,084	15.98	4,197,303,925	18.73
Fiduciary ⁸	333,335,460	1.31	421,481,104	1.61	443,998,374	1.53	508,479,409	1.70	429,439,304	1.92
Interest and other income ¹⁰	1,936,604,432	7.61	2,026,897,032	7.73	2,143,857,860	7.39	2,210,522,716	7.38	1,940,437,638	8.65
Total income	25,447,435,831	100.00	26,208,560,568	100.00	28,987,634,519	100.00	29,946,952,269	100.00	22,412,415,510	100.00
Deductions:										
Net loss from sale of real estate, stocks, bonds, etc., other than reported for tax credit on capital net loss from sale of assets held more than 2 years	178,215,623	.70	227,878,965	.87	171,743,165	.59	995,943,850	3.33	1,232,776,310	5.50
Net loss from business, and partnership contributions ¹¹	484,205,308	1.90	507,705,382	1.94	532,885,707	1.84	528,984,573	1.76	424,770,746	1.90
All other	2,826,569,251	11.11	2,927,885,668	11.17	3,056,678,735	10.54	3,621,388,222	12.09	2,463,725,994	10.99
Total deductions	3,488,990,182	13.71	3,663,470,015	13.98	3,761,307,607	12.97	5,146,216,645	17.18	4,293,810,569	19.16
Net income	21,958,505,649	86.29	22,545,090,553	86.02	25,226,326,912	87.03	24,800,735,564	82.82	18,118,634,941	80.84

See footnotes, p. 47.

Sources of income and deductions, individual returns for 1916 to 1930 of net income of \$5,000 and over ¹

Distribution	1916		1917		1918		1919		1920	
	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent
Number of returns.....	11 272, 252		432, 662		478, 962		657, 659		681, 562	
Income:										
Wages and salaries ²	\$1, 398, 328, 837	18.91	\$1, 794, 790, 315	24.03	\$2, 103, 818, 754	27.42	\$2, 948, 005, 963	28.60	\$3, 367, 515, 559	32.46
Business ³	2, 386, 905, 464	32.29	1, 062, 772, 043	14.23	1, 148, 296, 705	14.97	1, 743, 799, 923	16.92	1, 398, 069, 227	13.47
Partnership ⁴			581, 708, 151	7.79	913, 853, 293	11.91	1, 426, 072, 059	13.83	1, 261, 899, 335	12.16
Profit from sale of real estate, stocks, bonds, etc., other than taxed as capital net gain from sale of assets held more than 2 years ⁵			217, 928, 900	2.92	187, 405, 855	2.44				
Capital net gain from sale of assets held more than 2 years ⁶										
Rents and royalties.....	516, 741, 520	6.99	340, 867, 719	4.56	386, 473, 841	5.04	677, 283, 688	6.57	623, 993, 289	6.02
Interest on Government obligations not wholly exempt from tax ⁷							445, 700, 899	4.32	451, 878, 209	4.36
Dividends on stock of domestic corporations ⁸	2, 098, 427, 915	28.38	2, 648, 154, 922	35.46	2, 133, 209, 359	27.80	62, 570, 756	.61	60, 431, 903	.58
Fiduciary ⁹	365, 326, 003	4.94					2, 128, 290, 851	20.65	2, 363, 880, 280	22.78
Interest and other income ¹⁰	627, 942, 747	8.49	822, 479, 715	11.01	799, 185, 663	10.42	876, 686, 518	8.50	847, 893, 566	8.17
Total income.....	7, 393, 672, 486	100.00	7, 468, 701, 765	100.00	7, 672, 243, 470	100.00	10, 308, 410, 657	100.00	10, 375, 561, 468	100.00
Deductions:										
Net loss from sale of real estate, stocks, bonds, etc., other than reported for tax credit on capital net loss from sale of assets held more than 2 years.....										
Contributions ¹¹	1, 719, 763, 881	23.26	186, 906, 793	2.50						
All other.....			271, 390, 694	3.63	1, 142, 002, 532	14.88	1, 598, 582, 755	15.51	1, 914, 149, 510	18.45
Total deductions.....	1, 719, 763, 881	23.26	458, 297, 487	6.13	1, 142, 002, 532	14.88	1, 598, 582, 755	15.51	1, 914, 149, 510	18.45
Net income.....	5, 673, 908, 605	76.74	7, 010, 404, 278	93.87	6, 530, 240, 938	85.12	8, 709, 827, 902	84.49	8, 461, 411, 958	81.55

Distribution	1921		1922		1923 ¹¹		1924		1925	
	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent
Number of returns.....	525,606		594,211		625,897		697,138		830,670	
Income:										
Wages and salaries ¹	\$2,831,519,806	35.77	\$2,933,453,862	31.41	\$3,166,967,231	31.62	\$3,490,915,691	30.59	\$4,033,810,886	27.21
Business ²	816,040,035	10.31	1,012,439,906	10.84	1,069,740,029	10.68	1,290,721,756	11.31	1,623,638,298	10.95
Partnership ³	903,570,947	11.42	1,918,183,056	9.83	928,690,362	9.27	1,112,709,804	9.75	1,422,799,279	9.60
Profit from sale of real estate, stocks, bonds, etc., other than taxed as capital net gain from sale of assets held more than 2 years ⁴										
Capital net gain from sale of assets held more than 2 years ⁵			490,793,641	5.26	462,488,600	4.62	770,025,943	6.75	1,723,438,462	11.62
Rents and royalties.....	254,456,046	3.21	249,247,583	2.67	305,393,768	3.05	389,148,434	3.41	940,569,341	6.34
Interest on Government obligations not wholly exempt from tax ⁷	420,832,405	5.32	482,189,490	5.16	501,488,777	5.01	570,427,261	5.00	679,568,510	4.58
Dividends on stock of domestic corporations ⁸	40,281,245	.51	30,962,104	.33	30,695,128	.31	29,645,332	.26	25,651,179	.17
Interest and other income ⁹	1,915,137,910	24.20	2,173,498,949	23.28	2,442,634,738	24.39	2,617,870,805	22.94	3,045,367,956	20.54
Fiduciary ⁶	732,696,520	9.26	197,188,800	2.11	236,664,692	2.36	206,971,963	1.82	248,162,968	1.68
Total income.....	7,914,634,914	100.00	9,338,892,711	100.00	10,015,759,499	100.00	11,410,760,818	100.00	14,827,127,263	100.00
Deductions:										
Net loss from sale of real estate, stocks, bonds, etc., other than reported for tax credit on capital net loss from sale of assets held more than 2 years.....										
Contributions ¹¹	1,552,856,597	19.62	1,323,007,306	14.17	1,401,047,032	13.99	1,405,532,268	12.32	1,756,029,819	11.84
All other.....										
Total deductions.....	1,552,856,597	19.62	1,534,870,763	16.44	1,641,839,167	16.39	1,659,604,566	14.54	2,049,431,072	13.82
Net income.....	6,361,778,317	80.38	7,804,021,948	83.56	8,373,920,332	83.61	9,751,156,252	85.46	12,777,696,191	86.18

See footnotes, p. 47.

Sources of income and deductions, individual returns for 1916 to 1930 of net income of \$5,000 and over—Continued

Distribution	1926		1927		1928		1929		1930	
	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent
Number of returns-----	894,868		913,597		1,010,887		1,032,071		810,431	
Income:										
Wages and salaries ?-----										
Business ³ -----	\$4,363,394,564	28.39	\$4,524,275,379	27.82	\$5,008,286,141	25.79	\$5,179,040,565	26.28	\$4,407,606,185	33.38
Partnership ⁴ -----	1,738,522,844	11.31	1,704,175,267	10.48	1,772,255,111	9.12	1,836,328,530	9.32	1,215,452,152	9.20
Profit from sale of real estate, stocks, bonds, etc., other than taxed as capital net gain from sale of assets held more than 2 years ⁵ -----	1,329,786,299	8.65	1,354,421,660	8.33	1,583,321,882	8.15	1,497,921,636	7.60	786,930,623	5.96
Capital net gain from sale of assets held more than 2 years ⁶ -----	1,224,277,967	7.97	1,511,859,372	9.30	2,700,556,617	13.90	2,044,057,746	10.37	527,652,913	4.00
Rents and royalties-----	912,917,534	5.94	1,081,186,018	6.65	1,870,780,038	9.68	2,346,703,552	11.91	556,392,180	4.21
Interest on Government obligations not wholly exempt from tax ⁷ -----	689,980,512	4.49	644,301,775	3.96	637,370,889	3.28	649,124,432	3.29	473,400,893	3.63
Dividends on stock of domestic corpora- tions ⁸ -----	36,781,773	.24	47,470,483	.29	40,553,301	.21	40,184,478	.20	38,133,005	.29
Fiduciary ⁹ -----	3,581,362,477	23.31	3,761,909,703	23.14	4,000,914,502	20.65	4,247,030,726	21.55	3,708,655,686	28.08
Interest and other income ¹⁰ -----	273,251,672	1.78	323,351,220	2.03	364,889,126	1.88	422,076,435	2.14	338,400,032	2.56
Total income-----	1,217,681,077	7.92	1,301,023,913	8.00	1,426,288,723	7.34	1,447,700,139	7.34	1,148,192,309	8.69
	15,367,956,719	100.00	16,259,984,290	100.00	19,423,216,330	100.00	19,710,163,289	100.00	13,206,816,578	100.00
Deductions:										
Net loss from sale of real estate, stocks, bonds, etc., other than reported for tax credit on capital net loss from sale of as- sets held more than 2 years-----	122,400,378	.80	136,482,297	.84	129,805,422	.67	632,692,824	3.21	947,121,441	7.17
Net loss from business, and partnership contributions ¹¹ -----	326,511,276	2.12	353,187,679	2.17	390,922,784	2.01	354,457,647	1.95	105,218,572	.80
All other-----	1,691,377,119	11.01	1,706,121,655	10.49	1,946,467,082	10.02	1,997,123,291	10.13	286,218,425	2.17
Total deductions-----	2,140,297,773	13.93	2,195,791,631	13.50	2,467,255,288	12.70	3,014,273,762	15.29	1,347,169,848	10.20
Net income-----	13,227,658,946	86.07	14,064,192,659	86.50	16,955,961,072	87.30	16,695,894,527	84.71	10,521,088,292	79.66

¹ Changes in the revenue acts affecting the comparability of statistical data from income tax returns are summarized on pp. 316-321. The income items for 1916 are "gross income," the deductions not having been allocated to the various sources but included in aggregate under "deductions." Beginning 1917, deductions allowable against the various sources of income are applied against the gross income from the specific sources as reported on the schedules in the income tax returns and wherever net losses are shown on schedules, such net losses are transferred in tabulation to "deductions," which also contain the other deductions included in the return under "deductions." Data for returns of net income under \$5,000 estimated on basis of sample for years 1918-1927, 1929, and following years. For 1928, partly tabulated and partly estimated on basis of sample. Data for 1917 exclude 1,640,758 returns with net income under \$2,000 and aggregate net income of \$2,461,137,000.

² Excludes such wages and salaries of the individual, his wife, or dependent minors derived from the business conducted by the individual. Prior to 1924 such wages and salaries were reported either as income under "Wages and salaries" or as part of income from "Business." Includes "Professions and vocations" in 1916.

³ See notes 2, 4, and 5.

⁴ Certain income from partnership included in other sources, see notes 6, 7, 8, and 10. Tabulated with "Business" in 1916. In 1918 to 1921, inclusive, the amount includes income of personal service corporations as defined in the revenue acts of 1918 and 1921 (except certain amounts included in other sources, see notes 7, 8, and 9) and of fiduciaries, as described in note 9.

⁵ Profit from sale of real estate, etc., included in "Business" in 1916.

⁶ Capital net gain of individuals, partnerships, and fiduciaries given special classification for taxation beginning 1922.

⁷ Interest on such obligations held by individuals, partnerships, fiduciaries, and personal service corporations (1918 to 1921, inclusive). In 1917 and 1918 amount included in "Interest and investment income."

⁸ Includes dividends received by individuals, partnerships, fiduciaries, and personal service corporations (1918 to 1921, inclusive); includes stock dividends 1916 to 1919, inclusive.

⁹ Certain income from fiduciaries included in other sources, see notes 6, 7, 8, and 10. In 1917 amount included in "Interest and investment income"; in 1918 to 1921, inclusive, in "Partnerships."

¹⁰ Includes, all years, dividends of foreign corporations and income from all sources not reported elsewhere; includes interest on tax-free covenant bonds of individuals beginning 1917; and fiduciaries, 1917-1930, inclusive, of partnerships, beginning 1920; and of personal service corporations, 1920 and 1921; includes in 1917 and 1918 interest on Government bonds not wholly exempt from tax; in 1917 income of fiduciaries as described in note 9.

¹¹ Contributions 1916, 1918, 1919, and 1921 tabulated in "Deductions"; contributions 1920 not available for returns of net income of \$5,000 and over.

¹² Exclusive of returns of married women making separate returns from husbands.

¹³ According to 1923 Statistics of Income (unrevised).

*Corporation returns for 1909 to 1930 showing total number, number and per cent with net income and no net income, gross income, net income, deficit, and tax*¹

Year	Number of returns				Per cent of total			Gross income	
	Total	Showing net income	Showing no net income	Showing no income data—Inactive corporations	Showing net income	Showing no net income	Showing no income data—Inactive corporations	Returns showing net income	Returns showing no net income
1909	262,490	² 52,498	³ 209,992	—	20	80	—	—	—
1910	270,202	² 54,040	³ 216,162	—	20	80	—	—	—
1911	288,352	² 55,129	³ 233,223	—	19	81	—	—	—
1912	305,336	² 61,116	³ 244,220	—	20	80	—	—	—
1913	316,909	188,866	128,043	—	60	40	—	—	—
1914	⁴ 299,445	174,205	125,240	—	58	42	—	—	—
1915	⁴ 366,443	190,911	175,532	—	52	48	—	—	—
1916	341,253	206,984	134,269	—	61	39	—	\$32,531,096,969	\$2,796,534,046
1917	351,426	232,079	119,347	—	66	34	—	79,540,004,891	5,153,234,312
1918	317,579	202,061	115,518	—	64	36	—	79,706,659,148	6,757,622,164
1919	320,198	209,634	110,564	—	65	35	—	88,261,006,052	11,657,742,792
1920	345,595	203,233	142,362	—	59	41	—	93,824,224,704	24,381,337,545
1921	356,397	171,239	185,158	—	48	52	—	60,051,123,329	31,198,150,203
1922	382,883	212,535	170,348	—	56	44	—	80,331,679,917	20,588,834,597
1923	398,933	233,339	165,594	—	58	42	—	97,457,479,446	21,106,184,230
1924	417,421	236,389	181,032	—	57	43	—	97,158,996,625	22,070,497,262
1925	430,072	252,334	177,738	—	59	41	—	113,692,083,216	20,568,067,504
1926	455,320	258,134	197,186	—	57	43	—	118,022,117,287	24,107,735,570
1927	475,031	259,849	165,826	49,356	55	35	10	115,324,339,717	29,074,011,729
1928	495,892	268,783	174,828	52,281	54	35	11	⁵ 127,369,525,029	⁵ 25,411,989,446
1929	509,436	269,430	186,591	53,415	53	37	10	129,633,791,720	30,987,717,461
1930	518,736	221,420	241,616	55,700	43	46	11	91,811,495,003	46,500,564,065

Year	Net income	Deficit	Tax		
			Income tax	War profits and excess profits tax	Total tax
1909	\$3,590,000,000	—	\$20,959,784	—	\$20,959,784
1910	3,761,000,000	—	33,511,525	—	33,511,525
1911	3,503,000,000	—	28,583,260	—	28,583,260
1912	4,151,000,000	—	35,006,300	—	35,006,300
1913	4,714,000,000	—	43,127,740	—	43,127,740
1914	3,940,000,000	—	39,144,532	—	39,144,532
1915	5,310,000,000	—	56,993,657	—	56,993,657
1916	8,766,000,000	\$657,000,000	171,805,150	—	171,805,150
1917	10,730,000,000	630,000,000	503,698,029	\$1,638,747,740	2,142,445,769
1918	8,363,000,000	690,000,000	653,198,483	2,505,565,939	3,158,764,422
1919	9,412,000,000	996,000,000	743,535,888	1,431,805,690	2,175,341,578
1920	7,903,000,000	2,029,000,000	636,508,292	988,726,351	1,625,234,643
1921	4,336,000,000	3,878,000,000	366,443,621	335,131,811	701,575,432
1922	6,964,000,000	2,194,000,000	775,310,154	⁶ 8,466,114	783,776,268
1923	8,322,000,000	2,014,000,000	937,106,798	—	937,106,798
1924	7,587,000,000	2,224,000,000	881,549,546	—	881,549,546
1925	9,584,000,000	1,963,000,000	1,170,331,206	—	1,170,331,206
1926	9,673,000,000	2,169,000,000	1,229,797,243	—	1,229,797,243
1927	8,982,000,000	2,472,000,000	1,130,674,128	—	1,130,674,128
1928	10,600,000,000	2,400,000,000	1,184,142,142	—	1,184,142,142
1929	11,654,000,000	2,914,000,000	1,193,435,832	—	1,193,435,832
1930	6,429,000,000	4,878,000,000	711,703,900	—	711,703,900

¹ Changes in the revenue acts affecting the comparability of statistical data from income tax returns of corporations are summarized on pp. 322-325; general explanations appear on pp. 1-4. The period 1909-1915 includes, to a limited extent, additions made by audit and delinquent returns filed. Taxes shown for 1909-1915, inclusive, are receipts for fiscal year ended June 30, immediately following, as shown in annual reports of Commissioner of Internal Revenue, which receipts include fines, penalties, additional assessments, etc.; 1916 and subsequent years, tax is amount reported on income tax returns; taxes for 1913 include income tax, \$32,456,663; excise tax, \$10,671,077, act of Aug. 5, 1909.

² Returns showing net income in excess of \$5,000 exemption.

³ Returns showing net income not in excess of \$5,000 exemption or deficit.

⁴ 1915 contains approximately 32,000 returns related to 1914. (See Annual Report Commissioner of Internal Revenue, 1916, p. 26.)

⁵ Revised figures.

⁶ On net income earned from July 1 to Dec. 31, 1921, reported on fiscal year returns whose accounting period terminated prior to July 1, 1922.

Corporation returns for 1918 to 1930 by net income and deficit classes, showing number of returns, net income, and deficit¹

Net income classes (Thousands of dollars)	1918		1919		1920	
	Number of returns	Net income	Number of returns	Net income	Number of returns	Net income
Returns showing net income						
Under 2.....	68, 973	\$55, 281, 461			75, 905	\$65, 835, 628
2 under 5.....	49, 397	162, 073, 156			46, 868	151, 338, 556
5 under 10.....	29, 780	213, 305, 243			27, 615	194, 776, 140
10 under 25.....	37, 053	800, 570, 917			35, 994	786, 538, 508
25 under 50.....						
50 under 100.....	7, 224	507, 215, 825			7, 092	496, 550, 045
100 under 250.....	5, 383	838, 508, 564			5, 497	851, 989, 198
250 under 500.....	2, 054	713, 779, 767			2, 124	737, 217, 126
500 under 1,000.....	1, 171	815, 090, 903			1, 142	788, 372, 009
1,000 under 5,000.....	846	1, 701, 416, 343			836	1, 626, 705, 255
5,000 and over.....	180	2, 554, 269, 070			160	2, 203, 332, 348
Total.....	202, 061	8, 361, 511, 249	209, 634	\$9, 411, 418, 458	203, 233	7, 902, 654, 813
Returns showing no net income.....	115, 518	689, 772, 361	110, 564	995, 546, 241	142, 362	2, 029, 423, 744
Grand total—net income less deficit.....	317, 579	7, 671, 738, 888	320, 198	8, 415, 872, 217	345, 595	5, 873, 231, 069
Net income classes (Thousands of dollars)	1921		1922		1923	
	Number of returns	Net income	Number of returns	Net income	Number of returns	Net income
Returns showing net income						
Under 2.....	75, 451	\$61, 895, 581	92, 259	\$86, 729, 211	99, 240	\$87, 992, 887
2 under 5.....	40, 402	124, 049, 405	43, 502	137, 791, 967	48, 269	153, 069, 832
5 under 10.....	20, 134	142, 168, 065	24, 787	174, 308, 283	27, 602	199, 336, 286
10 under 25.....	25, 327	547, 473, 491	35, 811	767, 133, 959	39, 764	891, 426, 019
25 under 50.....						
50 under 100.....	4, 595	320, 442, 399	7, 312	512, 069, 921	8, 258	577, 435, 489
100 under 250.....	3, 108	478, 376, 439	5, 114	791, 272, 098	5, 942	923, 065, 165
250 under 500.....	1, 136	391, 713, 873	1, 889	658, 842, 334	2, 149	745, 679, 327
500 under 1,000.....	555	380, 316, 893	1, 016	708, 997, 233	1, 089	752, 853, 087
1,000 under 5,000.....	461	918, 041, 802	725	1, 444, 773, 281	858	1, 695, 716, 712
5,000 and over.....	70	971, 569, 865	120	1, 681, 892, 856	168	2, 294, 954, 330
Total.....	171, 239	4, 336, 047, 813	212, 535	6, 963, 811, 143	233, 339	8, 321, 529, 134
Returns showing no net income.....	185, 158	3, 878, 219, 134	170, 348	2, 193, 776, 356	165, 594	2, 013, 554, 987
Grand total—net income less deficit.....	356, 397	457, 828, 679	382, 883	4, 770, 034, 787	398, 933	6, 307, 974, 147
Net income and deficit classes (Thousands of dollars)	1924		1925		1926	
	Number of returns	Net income or deficit	Number of returns	Net income or deficit	Number of returns	Net income or deficit
Returns showing net income						
Under 2.....	105, 135	\$92, 757, 850	108, 447	\$96, 859, 748	118, 092	\$104, 121, 718
2 under 5.....	49, 050	154, 696, 040	51, 334	162, 780, 292	50, 918	160, 215, 419
5 under 10.....	26, 090	192, 682, 420	29, 067	207, 812, 825	28, 363	201, 434, 466
10 under 25.....	39, 411	858, 279, 429	29, 533	477, 066, 018	26, 463	424, 743, 533
25 under 50.....						
50 under 100.....	7, 857	546, 492, 107	9, 249	646, 218, 517	8, 748	612, 009, 482
100 under 250.....	5, 200	800, 400, 960	6, 270	966, 671, 837	5, 966	917, 880, 867
250 under 500.....	1, 793	620, 791, 551	2, 200	765, 259, 354	2, 137	749, 611, 283
500 under 1,000.....	952	662, 504, 898	1, 156	788, 857, 128	1, 100	759, 354, 667
1,000 under 5,000.....	739	1, 447, 837, 353	917	1, 876, 242, 787	883	1, 769, 642, 841
5,000 and over.....	162	2, 210, 209, 684	196	3, 097, 610, 752	214	3, 468, 407, 420
Total.....	236, 389	7, 586, 652, 292	252, 334	9, 583, 683, 697	258, 134	9, 673, 402, 889

¹ Changes in the revenue acts affecting the comparability of statistical data from income tax returns of corporations are summarized on pp. 322-325; general explanations appear on pp. 1-4. Returns showing no net income were not distributed prior to 1925.

Corporation returns for 1918 to 1930 by net income and deficit classes, showing number of returns, net income, and deficit—Continued

Net income and deficit classes (Thousands of dollars)	1924		1925		1926	
	Number of returns	Net income or deficit	Number of returns	Net income or deficit	Number of returns	Net income or deficit
Returns showing no net income						
Under 25.....			165,909	\$507,429,985	183,538	\$622,156,073
25 under 100.....			8,565	401,080,214	10,630	497,909,273
100 under 500.....			2,876	486,586,356	2,619	520,867,843
500 under 1,000.....			241	171,006,631	251	173,364,712
1,000 under 2,000.....			81	111,694,991	94	124,482,493
2,000 under 3,000.....			28	67,150,838	28	66,305,016
3,000 under 4,000.....			15	55,984,630	12	41,221,059
4,000 under 5,000.....			7	31,018,188	6	26,887,189
5,000 and over.....			16	130,676,262	8	90,516,644
Total.....	181,032	\$2,223,925,993	177,738	1,962,628,095	197,186	2,168,710,302
Grand total—net income less deficit.....	417,421	5,362,723,299	430,072	7,621,055,602	455,320	7,504,692,587

Net income and deficit classes (Thousands of dollars)	1927		1928		1929	
	Number of returns	Net income or deficit	Number of returns	Net income or deficit	Number of returns	Net income or deficit
Returns showing net income						
Under 1.....	70,299	\$27,806,395	68,466	\$28,667,760	69,456	\$29,280,802
1 under 2.....	52,044	79,589,268	42,161	62,624,798	41,292	61,040,738
2 under 3.....	26,470	64,351,482	35,930	90,128,066	37,675	94,817,771
3 under 4.....	15,048	52,633,692	19,392	66,724,327	19,458	66,919,938
4 under 5.....	9,914	44,367,754	11,811	52,757,599	11,795	52,715,622
5 under 10.....	27,690	197,100,206	29,876	211,526,272	29,627	209,763,890
10 under 15.....	11,387	137,633,906	13,707	168,261,530	13,399	164,277,385
15 under 20.....	9,912	165,701,312	8,268	143,246,122	8,424	145,907,739
20 under 25.....	6,217	140,165,752	6,953	156,097,554	6,641	149,630,071
25 under 50.....	12,518	447,199,459	12,480	445,894,631	12,397	441,614,858
50 under 100.....	8,299	580,909,267	8,734	609,179,215	8,316	582,967,689
100 under 250.....	5,823	901,979,956	6,194	959,922,545	5,974	923,943,997
250 under 500.....	2,047	714,494,467	2,267	794,020,678	2,283	796,186,327
500 under 1,000.....	1,139	788,890,764	1,286	898,405,169	1,344	932,109,935
1,000 under 5,000.....	855	1,700,282,717	1,029	2,119,925,678	1,049	2,116,780,261
5,000 and over.....	187	2,938,777,864	229	3,810,359,213	300	4,885,929,179
Total.....	259,849	8,981,884,251	268,783	10,617,741,157	269,430	11,653,886,002
Returns showing no net income						
Under 1.....	49,199	\$22,260,980	54,633	\$21,901,102	58,154	\$22,657,011
1 under 2.....	23,543	35,201,966	24,811	36,402,854	26,376	38,777,465
2 under 3.....	15,379	38,056,867	16,576	41,173,010	17,520	43,590,179
3 under 4.....	11,321	39,367,959	11,907	41,417,367	12,402	43,238,723
4 under 5.....	8,333	37,228,992	8,827	39,568,299	9,353	41,951,077
5 under 10.....	23,198	166,072,281	23,457	166,745,650	25,028	178,511,551
10 under 15.....	10,118	125,106,434	10,424	127,633,647	11,127	136,218,726
15 under 20.....	5,633	98,125,977	5,789	100,067,053	6,130	106,492,239
20 under 25.....	3,776	85,380,525	3,619	80,838,677	4,009	89,860,590
25 under 50.....	7,863	273,897,401	7,707	268,262,158	8,448	295,037,155
50 under 100.....	4,019	277,499,065	3,990	276,902,138	4,243	295,021,990
100 under 250.....	2,327	351,234,547	2,048	311,303,871	2,444	371,077,104
250 under 500.....	654	225,694,160	557	193,694,881	749	258,989,634
500 under 1,000.....	257	176,554,346	287	200,947,313	341	236,427,681
1,000 under 5,000.....	188	351,194,669	186	342,217,717	244	468,723,308
5,000 and over.....	18	168,863,207	10	142,048,511	23	287,553,802
Total.....	165,826	2,471,739,376	174,828	2,391,124,248	186,591	2,914,128,235
Returns showing no income data—inactive corporations.....	49,356		52,281		53,415	
Grand total—net income less deficit.....	475,031	6,510,144,885	495,892	8,226,616,909	509,436	8,739,757,767

Corporation returns for 1918 to 1930 by net income and deficit classes, showing number of returns, net income, and deficit—Continued

Net income and deficit classes (Thousands of dollars)	1930	
	Number of returns	Net income or deficit
	Returns showing net income	
Under 1.....	71,322	\$29,630,512
1 under 2.....	37,881	55,738,241
2 under 3.....	32,798	82,605,299
3 under 4.....	14,732	50,568,680
4 under 5.....	8,367	37,487,774
5 under 10.....	19,760	139,686,963
10 under 15.....	8,955	109,550,914
15 under 20.....	5,392	93,270,697
20 under 25.....	3,992	89,664,085
25 under 50.....	7,372	262,844,152
50 under 100.....	4,905	341,577,550
100 under 250.....	3,260	499,648,006
250 under 500.....	1,259	438,512,275
500 under 1,000.....	689	481,838,374
1,000 under 5,000.....	576	1,177,947,991
5,000 and over.....	160	2,538,241,197
Total.....	221,420	6,428,812,710
	Returns showing no net income	
Under 1.....	67,541	\$26,344,180
1 under 2.....	32,805	48,146,068
2 under 3.....	22,404	55,563,730
3 under 4.....	16,593	57,657,368
4 under 5.....	12,325	55,378,624
5 under 10.....	34,208	243,935,400
10 under 15.....	15,658	191,881,053
15 under 20.....	8,882	153,646,940
20 under 25.....	5,777	129,329,364
25 under 50.....	12,341	431,924,078
50 under 100.....	6,680	463,450,002
100 under 250.....	4,002	612,509,628
250 under 500.....	1,244	430,634,319
500 under 1,000.....	630	437,108,089
1,000 under 5,000.....	483	949,651,994
5,000 and over.....	43	590,434,017
Total.....	241,616	4,877,594,854
Returns showing no income data—inactive corporations.....	55,700	-----
Grand total—net income less deficit.....	518,736	1,551,217,856

ESTATE TAX RETURNS

The following tables are compiled from estate tax returns filed during the 12 months ending December 31, 1931. They do not, however, represent the estates of persons who died within this period. The returns are not required to be filed until one year after the date of death, and under certain conditions further extensions of time are granted for filing. A return must be filed in the case of every resident decedent the value of whose gross estate (value at time of his death of all property, real or personal, tangible or intangible, wherever situated) exceeds \$100,000. For deaths prior to February 26, 1926, a return was required if the gross estate exceeded \$50,000 in value at date of death.

The tax is not imposed upon the property but upon its transfer to others. The transfer is the subject of the tax, not any particular legacy, devise, or distributive share. The relationship of the beneficiary to the decedent has no bearing upon the tax liability or the extent thereof. The estate tax is not an inheritance tax, although popularly referred to as such, the distinction being that the estate tax is imposed on an estate in its entirety rather than on the distributive share.

The gross estate as defined by statute includes certain transfers, such as those made in contemplation of death or intended to take effect at or after death. The net estate is the amount of the gross estate less the sum of authorized deductions, and in the case of resident decedents a specific exemption of \$100,000 for individuals who died on or after February 26, 1926, the date the revenue act of 1926 went into effect. Under the previous revenue acts the specific exemption was \$50,000. Estate tax returns filed under the revenue acts of 1926 (effective February 26, 1926) and 1928 are allowed a tax credit not to exceed 80 per cent of the total Federal estate tax for estate, inheritance, legacy, or succession taxes paid to any of the several States, Territories, or the District of Columbia. Under the revenue act of 1924 (effective June 2, 1924) the tax credit was limited to 25 per cent of the total Federal estate tax. Prior to the revenue act of 1924 this tax credit was not allowed. For statistical purposes the returns are distributed into classes by the size of the net estate corresponding to the successive tax brackets specified in the revenue act of 1926.

The tables are based on the data disclosed by the returns as filed and prior to any adjustments that may be determined upon investigation and audit. The tax shown does not correspond with the actual receipt of taxes during the period for the reason that payments may be made at a later date than the filing of the return, and for the further reason that field investigation and office audit may disclose deficiency taxes or excess payments which are not reflected in these tables.

Table 1 shows for the returns of estates of resident decedents, by size of net estate, the total number of returns, number subject to tax and number not subject to tax, form of property owned by the decedent at the time of death, nature of deductions entered in the returns under the provisions of the law, net taxable estate, total tax, tax credit, and net tax after deducting tax credit.

Table 2 shows for the returns of estates of resident decedents, by States and Territories, the total number of returns and aggregate gross estate, net estate, deductions, total tax, and tax credit.

Table 3 shows for returns of estates of resident decedents, by size of net estate, the number of returns, gross and net estate, deductions, total tax, tax credit, and net tax after deducting tax credit.

Table 4 shows for returns of estates of nonresident decedents, by size of the net estate, the situs of which is in the United States, the number of returns, gross and net estate in the United States, deductions, tax, tax credit, and net tax after deducting tax credit.

Table 5 includes a historical summary of estate tax returns filed for resident and nonresident decedents September 9, 1916, to December 31, 1931, showing the number of returns, gross and net estate, and tax.

TABLE 1.—*Estates of resident decedents—Form of property and nature of deduction*

[Returns filed from Jan. 1 to Dec. 31, 1931]

	Total		No net taxable estate			
			Gross estate under \$50,000		Gross estate over \$50,000	
Number of returns.....	8,333		85		1,884	
Distribution	Amount	Per cent	Amount	Per cent	Amount	Per cent
Form of property: ¹						
Real estate.....	\$542,841,849	13.43	\$444,878	21.72	\$87,330,333	27.02
Investments in bonds and stocks—						
Federal Government bonds—						
Wholly tax-exempt.....	77,529,862	1.92	2,001	.10	714,813	.22
Partially tax-exempt.....	50,690,623	1.25	7,124	.35	3,902,069	1.21
State and municipal bonds,						
wholly tax-exempt.....	228,328,689	5.65	45,981	2.24	3,479,477	1.08
All other bonds.....	256,331,523	6.34	126,790	6.19	17,721,768	5.48
Total bonds.....	612,880,697	15.16	181,896	8.88	25,818,127	7.99
Capital stock in corporation.....	1,909,492,694	47.24	418,914	20.46	83,894,513	25.95
Total bonds and stocks.....	2,522,373,391	62.40	600,810	29.34	109,712,640	33.94
Mortgages, notes, cash, etc.....	358,700,493	9.62	348,643	17.02	39,862,563	12.33
Insurance (gross).....	133,756,553	3.31	225,283	11.00	25,847,238	8.00
Miscellaneous property.....	194,734,392	4.82	226,465	11.06	16,695,502	5.16
Transfers made in contemplation of or intended to take effect at or after death.....	116,817,560	2.89	142,460	6.96	6,443,956	1.99
General power of appointment exercised by will or by deed in contemplation of death.....	19,207,558	.47	42,445	2.07	1,482,857	.46
Property from an estate taxed within 5 years; value at date of death of present decedent.....	123,948,820	3.06	16,976	.83	35,889,339	11.10
Total gross estate.....	4,042,380,616	100.00	2,047,960	100.00	323,264,428	100.00
Nature of deduction:						
Insurance exemption.....	52,335,290	-----	186,568	-----	12,082,264	-----
Funeral and administrative expenses.....	165,921,106	-----	225,652	-----	16,208,547	-----
Debts, unpaid mortgages, etc.....	420,301,821	-----	714,203	-----	114,058,176	-----
Property from an estate taxed within 5 years; value at the date of previous decedent's death.....	110,448,980	-----	16,958	-----	33,369,416	-----
Charitable, public, and similar bequests.....	219,940,073	-----	27,184	-----	36,559,202	-----
Specific exemption.....	830,150,000	-----	8,450,000	-----	187,450,000	-----
Total deductions.....	1,799,097,270	-----	9,620,565	-----	399,727,605	-----
Net taxable estate.....	2,327,319,128	-----	-7,572,605	-----	-76,463,177	-----
Total tax.....	182,202,134	-----		-----		-----
Tax credit for estate, inheritance, legacy, or succession taxes actually paid to any of the several States, Territories, or District of Columbia ²	137,662,622	-----		-----		-----
Net tax after deducting tax credit..	44,539,512	-----		-----		-----

or footnotes see p. 58.

tions, showing amounts, number of estates, and percentages, by size of net estate

[Returns filed from January 1 to Dec. 31, 1931]

Size of net estate									
Under \$50,000		\$50,000 under \$100,000		\$100,000 under \$200,000		\$200,000 under \$400,000		\$400,000 under \$600,000	
2,154		1,112		1,100		908		353	
Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent
\$75,398,031	21.85	\$47,773,134	19.41	\$60,519,702	17.69	\$69,916,198	14.96	\$30,333,571	10.84
1,161,136	.34	1,224,662	.50	2,439,171	.71	3,692,192	.79	5,997,170	2.14
6,881,149	1.99	4,471,660	1.82	6,984,453	2.04	6,137,543	1.32	4,440,935	1.59
6,342,834	1.84	4,697,096	1.91	8,489,174	2.48	19,494,031	4.17	13,683,421	4.89
28,706,006	8.32	21,399,382	8.69	29,023,036	8.49	42,931,410	9.18	25,175,601	8.99
43,091,125	12.49	31,792,800	12.92	46,935,834	13.72	72,305,176	15.46	49,297,127	17.61
110,394,732	32.00	87,910,474	35.71	132,020,049	38.60	204,266,303	43.70	131,788,075	47.09
153,485,857	44.49	119,703,274	48.63	178,955,883	52.32	276,571,479	59.16	181,085,202	64.70
56,982,913	16.52	37,215,859	15.12	49,355,500	14.43	47,307,302	10.12	26,783,973	9.57
19,114,227	5.54	13,512,869	5.49	14,541,331	4.25	20,962,824	4.48	11,352,240	4.06
16,385,784	4.75	13,100,719	5.32	17,354,512	5.07	23,564,950	5.04	12,332,294	4.40
10,563,727	3.06	8,396,600	3.41	11,109,193	3.25	11,874,085	2.54	9,313,534	3.33
2,274,817	.66	947,222	.38	2,165,036	.63	2,748,182	.59	1,672,858	.60
10,791,779	3.13	5,500,782	2.24	8,065,339	2.36	14,519,121	3.11	6,985,732	2.50
344,997,135	100.00	246,150,459	100.00	342,066,496	100.00	467,464,141	100.00	279,864,404	100.00
9,600,743	-----	5,828,068	-----	6,764,341	-----	6,763,437	-----	3,100,561	-----
14,704,799	-----	10,774,265	-----	13,997,282	-----	19,595,086	-----	11,292,536	-----
36,628,801	-----	25,897,621	-----	29,739,136	-----	50,832,794	-----	19,220,673	-----
9,029,031	-----	4,746,811	-----	7,158,510	-----	13,731,306	-----	6,097,556	-----
13,862,884	-----	7,284,964	-----	18,071,574	-----	28,744,637	-----	32,115,901	-----
214,150,000	-----	110,900,000	-----	109,700,000	-----	90,650,000	-----	35,250,000	-----
297,976,258	-----	165,431,729	-----	185,430,843	-----	210,317,260	-----	107,077,227	-----
47,020,877	-----	80,718,730	-----	156,635,653	-----	257,146,881	-----	172,787,177	-----
470,139	-----	1,062,276	-----	3,049,962	-----	7,108,078	-----	5,996,816	-----
335,096	-----	768,934	-----	2,266,861	-----	5,345,372	-----	4,535,600	-----
135,043	-----	293,342	-----	783,101	-----	1,762,706	-----	1,461,216	-----

TABLE 1.—*Estates of resident decedents—Form of property and nature of deduction*

Number of returns.....	Size of net estate					
	\$600,000 under \$800,000		\$800,000 under \$1,000,000		\$1,000,000 under \$1,500,000	
	198		110		178	
Distribution	Amount	Per cent	Amount	Per cent	Amount	Per cent
Form of property: ¹						
Real estate.....	\$23, 644, 366	12. 12	\$18, 268, 250	11. 89	\$31, 439, 589	10. 95
Investments in bonds and stocks—						
Federal Government bonds—						
Wholly tax-exempt.....	2, 564, 160	1. 31	5, 877, 194	3. 83	5, 582, 816	1. 94
Partially tax-exempt.....	3, 379, 070	1. 73	1, 017, 882	. 66	5, 055, 752	1. 77
State and municipal bonds, wholly tax-exempt.....	8, 323, 967	4. 27	7, 893, 757	5. 14	24, 297, 389	8. 46
All other bonds.....	15, 752, 146	8. 08	9, 822, 092	6. 39	18, 198, 740	6. 34
Total bonds.....	30, 019, 343	15. 39	24, 610, 925	16. 02	53, 164, 697	18. 51
Capital stock in corporation.....	99, 414, 020	50. 96	78, 840, 291	51. 31	139, 711, 832	48. 66
Total bonds and stocks.....	129, 433, 363	66. 35	103, 451, 216	67. 33	192, 876, 529	67. 17
Mortgages, notes, cash, etc.....	16, 300, 096	8. 36	15, 809, 659	10. 29	21, 999, 306	7. 66
Insurance (gross).....	4, 815, 226	2. 47	4, 223, 905	2. 75	5, 980, 568	2. 08
Miscellaneous property.....	7, 180, 108	3. 68	5, 733, 947	3. 73	11, 176, 646	3. 89
Transfers made in contemplation of or intended to take effect at or after death.....	5, 860, 761	3. 00	3, 334, 969	2. 17	7, 791, 063	2. 71
General power of appointment exercised by will or by deed in contemplation of death.....	1, 367, 303	. 70	1, 079, 444	. 70	2, 375, 870	. 83
Property from an estate taxed within 5 years; value at date of death of present decedent.....	6, 474, 284	3. 32	1, 741, 366	1. 14	13, 514, 919	4. 71
Total gross estate.....	195, 075, 507	100. 00	153, 647, 756	100. 00	287, 154, 490	100. 00
Nature of deduction:						
Insurance exemption.....	1, 716, 443	-----	1, 819, 445	-----	1, 812, 563	-----
Funeral and administrative expenses.....	8, 023, 620	-----	6, 578, 029	-----	11, 231, 702	-----
Debts, unpaid mortgages, etc.....	15, 798, 990	-----	12, 683, 418	-----	18, 593, 664	-----
Property from an estate taxed within 5 years; value at the date of previous decedent's death.....	5, 134, 120	-----	1, 483, 987	-----	11, 302, 026	-----
Charitable, public, and similar bequests.....	8, 077, 972	-----	21, 548, 360	-----	7, 682, 049	-----
Specific exemption.....	19, 700, 000	-----	11, 000, 000	-----	17, 800, 000	-----
Total deductions.....	58, 451, 145	-----	55, 113, 239	-----	68, 422, 004	-----
Net taxable estate.....	136, 624, 362	-----	98, 534, 517	-----	218, 732, 486	-----
Total tax.....	5, 523, 874	-----	4, 531, 376	-----	11, 891, 582	-----
Tax credit for estate, inheritance, legacy, or succession taxes actually paid to any of the several States, Territories, or District of Columbia ²	4, 167, 404	-----	3, 423, 581	-----	8, 844, 004	-----
Net tax after deducting tax credit.....	1, 356, 470	-----	1, 107, 795	-----	3, 047, 578	-----

For footnotes see p. 58.

tions, showing amounts, number of estates, and percentages, by size of net estate—Con.

Size of net estate

\$1,500,000 under \$2,000,000		\$2,000,000 under \$2,500,000		\$2,500,000 under \$3,000,000		\$3,000,000 under \$3,500,000		\$3,500,000 under \$4,000,000	
86		43		26		19		14	
Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent
\$19,958,154	10.75	\$8,057,082	7.05	\$5,475,684	5.26	\$7,800,165	10.53	\$3,847,167	6.21
5,835,081	3.14	3,751,941	3.28	3,868,333	3.72	1,902,782	2.57	414,604	.67
2,131,872	1.15	618,612	.54	1,101,342	1.06	337,301	.46	373,568	.60
12,258,275	6.60	9,122,129	7.98	7,898,094	7.59	3,503,895	4.73	3,568,869	5.77
10,844,949	5.84	5,373,992	4.71	5,667,372	5.44	4,654,446	6.28	2,235,000	3.61
31,070,177	16.73	18,866,674	16.51	18,535,141	17.81	10,398,424	14.04	6,592,041	10.65
95,939,701	51.67	63,403,750	55.49	56,070,560	53.88	45,552,041	61.51	44,330,404	71.59
127,009,878	68.40	82,270,424	72.00	74,605,701	71.69	55,950,465	75.55	50,922,445	82.24
18,968,281	10.22	8,998,333	7.88	6,888,916	6.62	6,775,782	9.15	2,717,102	4.39
3,325,666	1.79	1,241,987	1.09	1,754,757	1.69	1,705,971	2.30	538,942	.87
8,590,136	4.63	7,850,653	6.87	7,116,907	6.84	1,072,388	1.45	2,472,371	3.99
4,437,396	2.39	5,764,490	5.05	1,794,126	1.72	181,193	.24	614,943	.99
308,581	.17	60,000	.05	-----	-----	87,785	.12	807,042	1.31
3,067,294	1.65	16,400	.01	6,429,022	6.18	484,388	.66	-----	-----
185,665,386	100.00	114,259,369	100.00	104,065,113	100.00	74,058,137	100.00	61,920,012	100.00
767,263	-----	332,884	-----	439,393	-----	303,157	-----	161,223	-----
7,299,816	-----	4,007,616	-----	4,393,763	-----	3,050,057	-----	2,434,292	-----
9,531,088	-----	8,024,871	-----	10,250,018	-----	5,586,356	-----	4,173,837	-----
2,962,673	-----	16,400	-----	5,546,055	-----	419,869	-----	-----	-----
8,445,537	-----	3,067,924	-----	9,935,798	-----	1,419,180	-----	1,516,619	-----
8,600,000	-----	4,300,000	-----	2,600,000	-----	1,900,000	-----	1,400,000	-----
37,606,377	-----	19,749,695	-----	33,165,027	-----	12,678,619	-----	9,685,971	-----
148,059,009	-----	94,509,674	-----	70,900,086	-----	61,379,518	-----	52,234,041	-----
9,326,308	-----	6,590,934	-----	5,420,010	-----	5,056,369	-----	4,599,430	-----
6,655,213	-----	4,701,694	-----	4,208,667	-----	3,963,844	-----	2,919,715	-----
2,671,095	-----	1,889,240	-----	1,211,343	-----	1,092,525	-----	1,679,715	-----

TABLE 1.—*Estates of resident decedents—Form of property and nature of deduction*

	Size of net estate			
	\$4,000,000 under \$5,000,000		\$5,000,000 under \$6,000,000	
Number of returns.....	18		13	
Distribution	Amount	Per cent	Amount	Per cent
Form of property: ¹				
Real estate.....	\$5,513,651	5.57	\$14,050,809	14.41
Investments in bonds and stocks—				
Federal Government bonds—				
Wholly tax-exempt.....	1,356,214	1.37	3,157,330	3.24
Partially tax-exempt.....	751,743	.76	207,885	.21
State and municipal bonds, wholly tax-exempt	5,387,829	5.44	15,138,244	15.52
All other bonds.....	5,942,401	6.01	3,033,110	3.11
Total bonds.....	13,438,187	13.58	21,536,569	22.08
Capital stock in corporation.....	61,564,678	62.21	28,628,405	29.35
Total bonds and stocks.....	75,002,865	75.79	50,164,974	51.43
Mortgages, notes, cash, etc.....	6,017,548	6.08	7,591,760	7.78
Insurance (gross).....	511,150	.52	1,219,474	1.25
Miscellaneous property.....	10,249,086	10.35	6,392,497	6.55
Transfers made in contemplation of or intended to				
take effect at or after death.....	1,196,584	1.21	14,696,582	15.07
General power of appointment exercised by will or				
by deed in contemplation of death.....			1,788,116	1.83
Property from an estate taxed within 5 years; value				
at date of death of present decedent.....	472,538	.48	1,640,761	1.68
Total gross estate.....	98,963,422	100.00	97,544,973	100.00
Nature of deduction:				
Insurance exemption.....	161,429		100,714	
Funeral and administrative expenses.....	4,290,260		3,670,204	
Debts, unpaid mortgages, etc.....	5,815,350		20,107,303	
Property from an estate taxed within 5 years; value				
at the date of previous decedent's death.....	428,805		1,414,212	
Charitable, public, and similar bequests.....	6,801,670		470,413	
Specific exemption.....	1,800,000		1,300,000	
Total deductions.....	19,297,514		27,062,846	
Net taxable estate.....	79,665,908		70,482,127	
Total tax.....	7,616,229		7,367,820	
Tax credit for estate, inheritance, legacy, or succession				
taxes actually paid to any of the several States, Ter-				
ritories, or District of Columbia ²	5,859,829		5,810,652	
Net tax after deducting tax credit.....	1,756,400		1,557,168	

¹ Jointly owned property totaling \$67,665,396 distributed by form of property.² Limited to 25 per cent of the total tax after the effective date of the revenue act of 1924 (June 2, 1924) and prior to effective date of revenue act of 1926 (Feb. 26, 1926) and to 80 per cent of the total tax after the effective date of the revenue act of 1926.

tions, showing amounts, number of estates, and percentages, by size of net estate—Con.

Size of net estate									
\$6,000,000 under \$7,000,000		\$7,000,000 under \$8,000,000		\$8,000,000 under \$9,000,000		\$9,000,000 under \$10,000,000		\$10,000,000 and over	
8		4		2		1		17	
Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
\$4,190,822	6.83	\$4,022,216	10.78	\$126,240	0.45	\$30,530	0.20	\$24,696,277	4.73
1,325,342	2.16	1,054,522	2.83	-----	-----	97,461	.62	25,510,937	4.89
123,931	.20	68,896	.18	-----	-----	6,272	.04	2,611,565	.50
5,844,383	9.53	510,512	1.37	-----	-----	83,210	.53	68,266,122	13.09
1,131,979	1.84	69,184	.19	338,760	1.21	101,655	.64	8,081,704	1.55
8,425,635	13.73	1,703,113	4.57	338,760	1.21	288,598	1.83	104,470,328	20.03
42,721,217	69.64	20,473,286	54.87	21,217,369	75.55	9,696,878	61.36	351,235,202	67.33
61,146,852	83.37	22,176,399	59.44	21,556,129	76.76	9,985,476	63.19	455,705,530	87.36
2,345,716	3.83	2,112,541	5.66	48,641	.17	324,382	2.05	13,945,677	2.67
618,937	1.01	1,246,805	3.34	231,932	.83	79,191	.50	701,030	.14
2,826,491	4.61	2,228,922	5.97	6,119,657	21.79	245,284	1.55	15,819,073	3.03
184,473	.30	5,056,090	13.55	-----	-----	-----	-----	8,061,335	1.55
32,500	.05	467,884	1.26	-----	-----	5,136,178	32.51	2,702,218	.52
61,345,791	100.00	37,310,857	100.00	28,082,599	100.00	15,801,041	100.00	521,631,140	100.00
93,259	-----	80,000	-----	40,000	-----	-----	-----	181,535	-----
2,199,470	-----	1,281,979	-----	2,166,398	-----	950,874	-----	17,544,859	-----
6,395,128	-----	3,080,525	-----	8,587,429	-----	918,196	-----	13,664,244	-----
32,500	-----	467,884	-----	-----	-----	4,413,654	-----	2,677,207	-----
169,000	-----	2,728,122	-----	85,104	-----	-----	-----	11,325,979	-----
800,000	-----	400,000	-----	200,000	-----	100,000	-----	1,700,000	-----
9,689,357	-----	8,038,510	-----	11,078,931	-----	6,382,724	-----	47,093,824	-----
51,656,434	-----	29,272,347	-----	17,003,668	-----	9,418,317	-----	474,537,316	-----
5,813,028	-----	3,470,300	-----	2,147,660	-----	1,242,980	-----	83,916,963	-----
4,256,015	-----	2,776,240	-----	1,718,128	-----	780,000	-----	64,325,773	-----
1,557,013	-----	694,060	-----	429,532	-----	462,980	-----	19,591,190	-----

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	5	4	3	2	1	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936	1937	1938	1939	1940
North Dakota.....	1,216,974	1,115,927	752,672	362,955	9,094	7,269	79,63	1,825	101,347	149,237										
Ohio.....	153,812,698	128,419,181	54,823,312	73,595,869	3,528,007	2,773,704	78,62	754,303	25,393,517	29,803,337										
Oklahoma.....	34,531,588	33,328,559	22,577,333	10,751,226	779,981	578,148	74,12	201,833	1,253,029	1,420,230										
Oregon.....	14,589,141	13,744,654	5,006,078	8,738,576	420,079	336,055	80,00	84,024	1,844,487	964,489										
Pennsylvania.....	386,138,892	355,697,390	136,656,721	219,040,669	12,602,366	10,048,123	79,73	2,554,243	30,441,502	37,739,640										
Rhode Island.....	37,804,178	35,151,050	14,052,606	22,098,444	1,229,434	977,112	79,48	252,822	1,653,128	1,919,536										
South Carolina.....	7,947,565	7,002,645	3,590,444	3,412,201	111,268	88,570	79,60	22,098	944,920	1,230,873										
South Dakota.....	5,213,084	4,832,183	3,304,759	1,627,424	32,886	25,691	77,91	7,265	386,901	560,825										
Tennessee.....	18,829,216	16,313,492	8,785,876	7,627,616	287,505	125,867	43,78	161,638	2,515,724	3,626,451										
Texas.....	56,719,108	46,156,650	22,350,477	23,806,173	962,294	541,415	56,26	420,879	10,502,458	13,500,262										
Utah.....	2,695,412	2,220,878	1,274,124	6,729,183	350,171	17,716	79,98	4,434	474,534	538,404										
Vermont.....	12,539,856	12,286,898	5,557,715	6,423,052	804,279	274,839	78,49	75,332	272,958	376,524										
Virginia.....	41,232,672	34,799,183	16,323,052	18,476,131	804,279	615,874	76,57	188,425	6,433,489	7,893,849										
Washington.....	23,812,859	20,357,253	9,448,141	10,909,112	566,509	452,708	79,91	113,801	3,455,608	5,141,622										
West Virginia.....	25,138,217	22,947,040	9,074,288	13,873,352	714,046	565,559	79,20	148,487	2,190,577	2,557,618										
Wisconsin.....	57,598,813	53,904,796	18,979,496	34,925,300	1,815,516	1,327,485	73,12	488,031	3,694,017	4,636,919										
Wyoming.....	3,596,361	3,013,368	1,106,625	1,906,743	70,209	40,837	58,16	29,372	582,993	762,841										
Total.....	8,333	3,717,068,228	1,389,749,100	2,327,319,128	182,202,134	137,602,622	75,55	44,539,512	325,312,388	409,348,170										

¹ Credit for estate, inheritance, legacy, or succession taxes actually paid to any of the several States, Territories, or District of Columbia. (Limited to 25 per cent of the total tax after the effective date of the revenue act of 1924 (June 2, 1924) and prior to the effective date of the revenue act of 1926 (Feb. 26, 1926) and to 80 per cent of the total tax after the effective date of the revenue act of 1926.)

TABLE 3.—*Estates of resident decedents by size of net estate, showing number, gross estate, deductions, net estate, total tax, tax credit, ratio of tax credit to total tax, and net tax after deducting tax credit*

[Returns filed from January 1 to December 31, 1931]

Size of net estate (Thousands of dollars)	Number of returns	Gross estate	Deductions	Net taxable estate	Total tax	Tax credit ¹	Ratio of tax credit to total tax (per cent)	Net tax after de- ducting total tax tax credit
No net taxable estate:								
Gross estate under 50.....	85	\$2,047,960	\$9,620,565	\$7,020,877	\$470,139	\$335,096	71.28	\$135,043
Gross estate over 50.....	1,884	323,264,428	399,727,605	80,718,730	1,062,276	708,934	72.39	293,342
Net taxable estate:								
Under 50.....	2,154	344,997,135	297,976,258	156,635,653	3,049,962	2,266,861	74.32	783,101
50 under 100.....	1,112	246,150,459	165,431,729	257,146,881	7,108,077	5,345,372	75.20	1,762,706
100 under 200.....	1,100	342,066,496	185,430,843	172,787,177	5,996,816	4,535,600	75.63	1,461,216
200 under 400.....	908	467,464,141	210,317,260	136,624,362	5,523,874	4,167,404	75.44	1,356,470
400 under 600.....	353	279,864,404	107,077,227	58,451,145	4,531,376	3,423,581	75.55	1,107,795
600 under 800.....	198	195,075,507	55,113,239	218,732,486	11,891,582	8,844,004	74.37	3,047,578
800 under 1,000.....	110	153,647,756	68,422,004	94,509,674	6,590,934	4,701,694	71.34	1,889,240
1,000 under 1,500.....	178	287,154,490	37,606,377	70,900,086	5,420,010	4,208,667	77.65	1,211,343
1,500 under 2,000.....	86	185,665,386	19,749,695	61,379,518	5,056,369	3,963,844	78.39	1,092,525
2,000 under 2,500.....	43	114,259,369	33,165,027	52,234,041	4,599,430	2,919,715	63.48	1,679,715
2,500 under 3,000.....	26	104,065,113	12,678,619	79,685,908	7,616,229	5,859,829	76.94	1,756,400
3,000 under 3,500.....	19	74,058,137	9,685,971	70,482,127	7,367,820	5,810,652	78.86	1,557,168
3,500 under 4,000.....	14	61,920,012	19,297,514	51,656,434	5,813,028	4,256,015	73.22	1,557,013
4,000 under 4,500.....	18	98,963,422	27,062,846	23,272,347	3,470,300	2,776,240	80.00	694,060
4,500 under 5,000.....	13	97,544,973	9,689,357	17,003,668	2,147,660	1,718,128	80.00	429,532
5,000 under 6,000.....	8	37,345,791	8,038,510	9,418,317	1,242,880	780,000	62.75	462,980
6,000 under 7,000.....	4	37,310,857	11,078,931	474,537,316	83,916,963	64,325,773	76.65	19,591,190
7,000 under 8,000.....	2	28,082,899	6,382,724					
8,000 under 9,000.....	1	15,804,041	47,093,824					
9,000 under 10,000.....	1							
10,000 and over.....	17	521,631,140	1,799,097,270					
Total.....	8,333	4,042,380,616	1,799,097,270	2,327,319,128	182,202,134	137,662,622	75.55	44,539,512

¹ Credit for estate, inheritance, legacy, or succession taxes actually paid to any of the several States, Territories, or District of Columbia. (Limited to 25 per cent of the total tax after the effective date of the revenue act of 1924 (June 2, 1924) and prior to the effective date of the revenue act of 1925 (Feb. 26, 1925) and to 80 per cent of the total tax after the effective date of the revenue act of 1926.)

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TABLE 4.—*Estates of nonresident decedents by size of net estate, showing number, gross estate, deductions, net estate, total tax, tax credit, and net tax after deducting tax credit*

[Returns filed from Jan. 1 to Dec. 31, 1931]

Size of net estate (Thousands of dollars)	Num- ber of returns	Gross estate	Deduct- ions	Net taxable estate	Total tax	Tax credit ¹	Net tax after deduct- ing tax credit
No net taxable estate:							
Gross estate under 50.....	9	\$62, 561	\$79, 498	-----	-----	-----	-----
Gross estate over 50.....	5	383, 719	432, 573	-----	-----	-----	-----
Net taxable estate:							
Under 50.....	1, 442	9, 323, 565	731, 285	\$8, 592, 280	\$86, 218	\$4, 942	\$81, 276
50 under 100.....	50	3, 865, 468	251, 006	3, 614, 462	45, 566	2, 708	42, 858
100 under 200.....	28	3, 912, 059	187, 169	3, 724, 890	69, 721	12, 840	56, 881
200 under 400.....	12	4, 654, 829	1, 339, 656	3, 315, 173	90, 601	4, 797	85, 804
400 under 600.....	4	2, 742, 986	641, 610	2, 101, 376	75, 069	11, 250	63, 819
600 under 800.....	3	2, 044, 035	27, 248	2, 016, 787	80, 508	1, 878	78, 630
800 under 1,000.....	1	1, 003, 529	167, 829	835, 700	36, 999	29, 599	7, 400
1,000 under 1,500.....							
1,500 under 2,000.....							
2,000 under 2,500.....	1	2, 584, 955	389, 840	2, 195, 115	153, 012	15, 579	137, 433
2,500 under 3,000.....	1	2, 616, 887		2, 616, 887	196, 358	90, 450	105, 908
3,000 under 3,500.....							
3,500 under 4,000.....							
4,000 under 5,000.....							
5,000 under 6,000.....							
6,000 under 7,000.....							
7,000 under 8,000.....							
8,000 under 9,000.....							
9,000 under 10,000.....							
10,000 and over.....							
Total.....	1, 556	33, 194, 593	4, 247, 714	29, 012, 670	834, 052	174, 043	660, 009

¹ Credit for estate, inheritance, legacy, or succession taxes actually paid to any of the several States, Territories, or District of Columbia. Limited to 25 per cent of the total tax after the effective date of the revenue act of 1924 (June 2, 1924) and prior to the effective date of the revenue act of 1926 (Feb. 26, 1926) and to 80 per cent of the total tax after the effective date of the revenue act of 1926.

TABLE 5.—*Historical summary of estate tax returns filed for resident and non-resident decedents, September 9, 1916, to December 31, 1931, showing number of returns, gross and net estate, and tax*¹

	Returns filed			Gross estate		
	Total	Resident decedents	Nonresident decedents	Total	Resident decedents	Nonresident decedents
Sept. 9, 1916-Jan. 15, 1922.....	45, 126	42, 230	2, 896	\$8, 893, 238, 780	\$8, 785, 641, 889	\$107, 596, 891
Jan. 15-Dec. 31, 1922.....	13, 876	12, 563	1, 313	3, 014, 072, 723	2, 955, 959, 464	58, 113, 259
Jan. 1-Dec. 31, 1923.....	15, 119	13, 963	1, 156	2, 804, 327, 313	2, 774, 740, 672	29, 586, 641
Jan. 1-Dec. 31, 1924.....	14, 513	13, 011	1, 502	2, 566, 521, 698	2, 540, 922, 175	25, 599, 523
Jan. 1-Dec. 31, 1925.....	16, 019	14, 013	2, 006	3, 001, 088, 953	2, 958, 363, 744	42, 725, 209
Jan. 1-Dec. 31, 1926.....	14, 567	13, 142	1, 425	3, 407, 923, 034	3, 386, 266, 616	21, 656, 418
Jan. 1-Dec. 31, 1927.....	10, 700	9, 353	1, 347	3, 173, 235, 017	3, 146, 289, 565	26, 945, 452
Jan. 1-Dec. 31, 1928.....	10, 236	8, 079	2, 157	3, 554, 270, 423	3, 503, 238, 684	51, 031, 739
Jan. 1-Dec. 31, 1929.....	10, 343	8, 582	1, 761	3, 893, 246, 060	3, 843, 514, 150	49, 731, 910
Jan. 1-Dec. 31, 1930.....	10, 382	8, 795	1, 584	4, 165, 623, 023	4, 108, 517, 490	57, 105, 533
Jan. 1-Dec. 31, 1931.....	9, 889	8, 333	1, 556	4, 075, 575, 209	4, 042, 380, 616	33, 194, 593

	Net taxable estate			Tax		
	Total	Resident decedents	Nonresident decedents	Total	Resident decedents	Nonresident decedents
Sept. 9, 1916-Jan. 15, 1922.....	\$5, 509, 522, 243	\$5, 407, 673, 531	\$101, 848, 712	\$356, 516, 251	\$351, 138, 323	\$5, 377, 928
Jan. 15-Dec. 31, 1922.....	1, 704, 974, 496	1, 652, 832, 089	52, 142, 407	120, 562, 181	117, 623, 821	2, 938, 360
Jan. 1-Dec. 31, 1923.....	1, 532, 061, 390	1, 504, 621, 046	27, 440, 344	89, 109, 477	88, 383, 941	725, 536
Jan. 1-Dec. 31, 1924.....	1, 395, 815, 832	1, 372, 420, 879	23, 394, 953	71, 939, 423	71, 451, 158	488, 265
Jan. 1-Dec. 31, 1925.....	1, 658, 869, 282	1, 621, 008, 326	37, 860, 956	87, 322, 284	86, 223, 095	1, 099, 189
Jan. 1-Dec. 31, 1926.....	1, 972, 536, 751	1, 951, 969, 366	20, 567, 385	101, 805, 202	101, 324, 152	481, 050
Jan. 1-Dec. 31, 1927.....	1, 761, 617, 030	1, 735, 840, 229	25, 776, 801	41, 686, 113	40, 931, 224	754, 889
Jan. 1-Dec. 31, 1928.....	1, 992, 503, 398	1, 943, 428, 661	49, 074, 737	41, 959, 259	40, 561, 235	1, 398, 024
Jan. 1-Dec. 31, 1929.....	2, 313, 976, 089	2, 268, 323, 442	45, 652, 647	44, 387, 998	43, 303, 482	1, 084, 516
Jan. 1-Dec. 31, 1930.....	2, 427, 453, 680	2, 376, 972, 608	50, 481, 072	41, 617, 333	39, 003, 061	2, 614, 272
Jan. 1-Dec. 31, 1931.....	2, 356, 331, 798	2, 327, 319, 128	29, 012, 670	45, 199, 521	44, 539, 512	660, 009

¹ Changes in the revenue acts affecting the comparability of statistical data from estate tax returns are summarized on p. 326.

Tables exhibiting in more detail information from individual and corporation income tax returns, by States and Territories, by size of net income, and by industrial divisions, are continued in the following pages.

Respectfully,

DAVID BURNET,
Commissioner of Internal Revenue.

OGDEN L. MILLS,
Secretary of the Treasury.

BASIC TABLES

INDIVIDUAL RETURNS

TABLE 1.—*Individual returns for 1930 by States and Territories, showing population and per cent of population filing returns, number of returns, net income and tax, with percentages; also average net income and average tax per return, and personal exemption and credit for dependents*

[For text defining certain items and describing methods of tabulating and estimating data, see pp. 1-4]

States and Territories	Population as of Apr. 1, 1930 (Fif- teenth Census)	Per cent of popu- lation filing re- turns	Returns		Net income	
			Number	Per cent	Amount	Per cent
Alabama.....	2,646,248	0.85	22,605	0.61	\$93,900,510	0.52
Alaska ¹	59,278					
Arizona.....	435,573	2.43	10,590	.29	42,775,084	.24
Arkansas.....	1,854,482	.67	12,490	.34	43,282,986	.24
California.....	5,677,251	5.16	293,048	7.90	1,330,603,655	7.34
Colorado.....	1,035,791	2.80	28,986	.78	125,795,609	.69
Connecticut.....	1,606,903	4.66	74,821	2.02	400,674,216	2.21
Delaware.....	238,380	3.92	9,342	.25	64,913,288	.36
District of Columbia.....	486,869	10.48	51,044	1.38	217,558,448	1.20
Florida.....	1,468,211	1.92	28,133	.76	126,910,394	.70
Georgia.....	2,908,506	1.00	28,996	.78	128,081,049	.71
Hawaii.....	368,336	2.14	7,869	.21	37,245,940	.20
Idaho.....	445,032	1.76	7,852	.21	27,757,374	.15
Illinois.....	7,630,654	4.29	327,631	8.84	1,630,447,207	9.00
Indiana.....	3,238,503	2.03	65,679	1.77	280,940,214	1.55
Iowa.....	2,470,939	1.62	39,917	1.08	174,965,757	.97
Kansas.....	1,880,999	1.74	32,660	.88	127,629,176	.70
Kentucky.....	2,614,589	1.19	31,021	.84	135,098,479	.75
Louisiana.....	2,101,593	1.57	32,979	.89	138,836,043	.77
Maine.....	797,423	2.24	17,829	.48	90,690,507	.50
Maryland.....	1,631,526	4.19	68,426	1.85	354,627,248	1.96
Massachusetts.....	4,249,614	4.76	202,253	5.46	1,010,333,740	5.58
Michigan.....	4,842,325	3.04	147,364	3.98	668,391,038	3.69
Minnesota.....	2,563,953	2.24	57,539	1.55	266,572,313	1.47
Mississippi.....	2,009,821	.60	12,147	.33	40,556,389	.22
Missouri.....	3,629,367	2.36	85,507	2.31	419,648,187	2.31
Montana.....	537,606	2.16	11,635	.31	45,495,235	.25
Nebraska.....	1,377,963	1.98	27,271	.74	113,934,843	.63
Nevada.....	91,058	4.40	4,006	.11	16,638,195	.09
New Hampshire.....	465,293	2.99	13,927	.38	60,014,739	.33
New Jersey.....	4,041,334	4.65	187,943	5.07	956,732,849	5.28
New Mexico.....	423,317	1.49	6,288	.17	24,970,971	.14
New York.....	12,588,066	5.65	711,566	19.19	4,189,130,106	23.12
North Carolina.....	3,170,276	.80	25,216	.68	103,624,484	.57
North Dakota.....	680,845	1.21	8,262	.22	24,476,992	.13
Ohio.....	6,646,697	3.00	199,600	5.38	950,397,134	5.25
Oklahoma.....	2,396,040	1.36	32,526	.88	157,410,695	.87
Oregon.....	953,786	2.73	26,047	.70	106,076,107	.59
Pennsylvania.....	9,631,350	3.35	322,503	8.70	1,620,314,109	8.94
Rhode Island.....	687,497	3.47	23,862	.64	136,571,363	.75
South Carolina.....	1,738,765	.70	12,179	.33	42,714,132	.24
South Dakota.....	692,849	1.36	9,449	.25	31,453,988	.17
Tennessee.....	2,616,556	1.25	32,682	.88	140,422,521	.78
Texas.....	5,824,715	1.80	105,058	2.83	448,849,717	2.48
Utah.....	507,847	2.32	11,777	.32	45,369,199	.25
Vermont.....	359,611	2.40	8,635	.23	39,259,341	.22
Virginia.....	2,421,851	1.57	37,915	1.02	156,272,484	.86
Washington.....	1,563,396	4.04	63,129	1.70	238,857,983	1.32
West Virginia.....	1,729,205	1.57	27,130	.73	110,726,146	.61
Wisconsin.....	2,939,006	3.24	95,366	2.57	357,657,240	1.97
Wyoming.....	225,565	3.02	6,809	.18	22,979,517	.13
Total.....	123,202,660	3.01	3,707,509	100.00	18,118,634,941	100.00

¹ Alaska included in the State of Washington.

TABLE 1.—*Individual returns for 1930 by States and Territories, showing population and per cent of population filing returns, number of returns, net income and tax, with percentages; also average net income and average tax per return, and personal exemption and credit for dependents—Continued*

States and Territories	Tax		Average net income per return	Average tax per return	Personal exemption and credit for dependents
	Amount	Per cent			
Alabama.....	\$1,353,584	0.28	\$4,153.97	\$59.88	\$70,539,907
Alaska ¹					
Arizona.....	584,279	.12	4,039.20	55.17	30,642,298
Arkansas.....	241,787	.05	3,465.41	19.36	40,917,486
California.....	27,136,057	5.69	4,640.57	92.59	830,619,682
Colorado.....	2,439,796	.51	4,339.87	84.17	88,477,238
Connecticut.....	11,435,656	2.40	5,355.10	152.84	212,080,496
Delaware.....	3,927,732	.82	6,948.54	420.43	26,820,610
District of Columbia.....	4,200,940	.88	4,262.17	82.30	133,831,968
Florida.....	2,840,391	.60	4,511.09	100.96	88,913,535
Georgia.....	1,659,244	.35	4,417.20	57.22	91,341,310
Hawaii.....	972,216	.20	4,733.25	123.55	26,608,837
Idaho.....	128,290	.03	3,535.07	16.34	22,936,129
Illinois.....	43,703,471	9.17	4,976.47	133.39	954,042,139
Indiana.....	5,109,577	1.07	4,277.47	77.80	197,698,386
Iowa.....	2,355,567	.49	4,383.24	59.01	125,212,846
Kansas.....	1,480,343	.31	3,907.81	45.33	104,469,329
Kentucky.....	1,926,048	.40	4,355.07	62.09	92,485,753
Louisiana.....	1,599,639	.34	4,209.83	48.50	98,832,996
Maine.....	1,827,849	.38	5,086.69	102.52	53,807,270
Maryland.....	9,796,084	2.05	5,182.64	143.16	205,648,838
Massachusetts.....	26,509,775	5.56	4,995.40	131.07	576,610,262
Michigan.....	17,479,145	3.67	4,535.65	118.61	440,679,663
Minnesota.....	4,744,380	1.00	4,632.90	82.46	175,360,065
Mississippi.....	251,781	.05	3,338.80	20.73	39,732,601
Missouri.....	8,750,375	1.84	4,907.76	102.34	261,197,586
Montana.....	461,295	.10	3,910.20	39.65	33,957,570
Nebraska.....	1,381,310	.29	4,177.88	50.65	87,680,205
Nevada.....	472,636	.10	4,165.80	117.98	10,303,916
New Hampshire.....	952,064	.20	4,309.24	68.36	40,757,860
New Jersey.....	23,219,240	4.87	5,090.55	123.54	560,192,437
New Mexico.....	222,459	.05	3,971.21	35.38	18,136,052
New York.....	163,508,893	34.30	5,887.20	229.79	2,111,316,527
North Carolina.....	2,426,562	.51	4,109.47	96.23	80,271,743
North Dakota.....	86,704	.02	2,962.60	10.49	27,295,198
Ohio.....	21,879,272	4.59	4,761.51	109.62	604,033,798
Oklahoma.....	3,416,992	.72	4,839.53	105.05	105,945,841
Oregon.....	1,073,686	.23	4,072.49	41.22	79,581,279
Pennsylvania.....	46,825,528	9.82	5,024.18	145.19	955,066,904
Rhode Island.....	4,114,526	.86	5,723.38	172.43	69,687,372
South Carolina.....	304,596	.06	3,507.20	25.01	39,424,432
South Dakota.....	178,379	.04	3,328.82	18.88	30,638,785
Tennessee.....	1,955,201	.41	4,296.63	59.83	102,507,643
Texas.....	8,633,146	1.81	4,272.40	82.18	302,547,674
Utah.....	447,953	.09	3,852.36	38.04	37,580,954
Vermont.....	626,874	.13	4,546.54	72.60	25,987,168
Virginia.....	2,050,554	.43	4,121.65	54.08	117,512,584
Washington.....	2,750,143	.58	3,783.65	43.56	185,506,704
West Virginia.....	1,238,711	.26	4,081.32	45.66	83,176,998
Wisconsin.....	5,892,638	1.24	3,750.36	61.79	291,491,419
Wyoming.....	141,440	.03	3,374.87	20.77	19,909,194
Total.....	476,714,808	100.00	4,887.01	128.58	11,010,017,492

¹ Alaska included in the State of Washington.

TABLE 2.—*Individual returns for 1930 by net income classes, showing the number of returns, net income and tax, average tax per return and average rate of tax, personal exemption and credit for dependents, tax before tax credits, and tax credits*

[For text defining certain items and describing methods of tabulating and estimating data, see pp. 1-4]

Net income classes (Thousands of dollars)	Number of returns	Net income	Tax			Personal exemption and credit for depend- ents
			Amount	Average tax per return	Average rate of tax on net income (per cent)	
Under 1 ¹ (estimated).....	142, 024	\$82, 448, 863	-----	-----	-----	\$396, 000, 849
Under 1 (estimated).....	7, 976	4, 443, 024	\$37, 282	\$4. 68	0. 84	418, 142
1 under 2 ¹ (estimated).....	466, 321	726, 766, 924	-----	-----	-----	1, 329, 818, 999
1 under 2 (estimated).....	442, 834	767, 759, 194	1, 269, 089	2. 87	. 17	652, 989, 263
2 under 3 ¹ (estimated).....	401, 907	994, 684, 802	-----	-----	-----	1, 478, 723, 508
2 under 3 (estimated).....	365, 777	869, 476, 754	3, 309, 537	9. 06	. 38	555, 414, 532
3 under 4 ¹ (estimated).....	447, 656	1, 565, 976, 794	-----	-----	-----	1, 771, 375, 615
3 under 4 (estimated).....	201, 877	720, 762, 359	2, 346, 256	11. 63	. 33	455, 840, 294
4 under 5 ¹ (estimated).....	152, 771	664, 881, 207	-----	-----	-----	662, 435, 574
4 under 5 (estimated).....	267, 935	1, 200, 346, 728	3, 006, 094	11. 23	. 25	895, 429, 682
5 under 6 ¹	26, 780	144, 747, 153	-----	-----	-----	106, 131, 966
5 under 6.....	184, 975	1, 009, 813, 667	3, 599, 599	19. 46	. 36	656, 537, 375
6 under 7 ¹	12, 605	80, 798, 677	-----	-----	-----	41, 863, 427
6 under 7.....	119, 118	769, 885, 460	3, 629, 234	30. 47	. 47	423, 331, 652
7 under 8 ¹	8, 320	62, 186, 507	-----	-----	-----	25, 901, 100
7 under 8.....	83, 280	622, 036, 943	3, 517, 097	42. 23	. 57	294, 363, 636
8 under 9 ¹	6, 298	53, 384, 574	-----	-----	-----	18, 758, 298
8 under 9.....	58, 901	498, 998, 486	3, 331, 568	56. 56	. 67	206, 708, 568
9 under 10 ¹	5, 282	50, 175, 135	-----	-----	-----	15, 327, 024
9 under 10.....	45, 518	431, 736, 474	3, 370, 093	74. 04	. 78	158, 150, 141
10 under 11.....	35, 904	376, 201, 241	3, 157, 996	87. 96	. 84	121, 035, 776
11 under 12.....	28, 762	330, 282, 905	3, 280, 856	114. 07	. 99	96, 983, 098
12 under 13.....	22, 993	286, 973, 412	3, 284, 139	142. 83	1. 14	76, 430, 283
13 under 14.....	19, 069	257, 269, 370	3, 250, 792	170. 48	1. 26	63, 296, 223
14 under 15.....	15, 897	230, 371, 407	3, 301, 987	207. 71	1. 43	52, 103, 026
15 under 20.....	50, 111	862, 046, 184	16, 517, 341	329. 62	1. 92	162, 612, 251
20 under 25.....	26, 026	579, 605, 728	16, 767, 466	644. 26	2. 89	81, 893, 547
25 under 30.....	15, 311	418, 382, 902	16, 337, 084	1, 067. 02	3. 90	47, 756, 556
30 under 40.....	16, 881	580, 720, 892	30, 199, 576	1, 788. 97	5. 20	51, 379, 867
40 under 50.....	8, 653	384, 615, 663	26, 171, 562	3, 024. 57	6. 81	25, 849, 260
50 under 60.....	5, 294	289, 228, 566	22, 930, 144	4, 331. 35	7. 93	15, 289, 998
60 under 70.....	3, 305	213, 558, 059	19, 523, 639	5, 907. 30	9. 14	9, 591, 765
70 under 80.....	2, 294	171, 480, 407	17, 339, 391	7, 558. 58	10. 11	6, 616, 814
80 under 90.....	1, 580	133, 946, 863	14, 800, 538	9, 367. 43	11. 05	4, 400, 088
90 under 100.....	1, 172	110, 825, 860	12, 785, 698	10, 909. 30	11. 54	3, 268, 314
100 under 150.....	3, 111	374, 170, 634	48, 748, 813	15, 669. 82	13. 03	8, 282, 366
150 under 200.....	1, 170	200, 755, 877	28, 991, 102	24, 778. 72	14. 44	3, 036, 654
200 under 250.....	550	122, 075, 567	18, 290, 976	33, 256. 32	14. 98	1, 392, 685
250 under 300.....	351	96, 184, 525	15, 180, 527	43, 249. 36	15. 78	886, 175
300 under 400.....	391	135, 199, 957	21, 583, 956	55, 201. 93	15. 96	968, 935
400 under 500.....	161	71, 931, 165	11, 468, 937	71, 235. 63	15. 94	361, 166
500 under 750.....	233	138, 858, 489	22, 596, 616	96, 981. 18	16. 27	570, 200
750 under 1,000.....	85	72, 834, 888	11, 692, 164	137, 554. 87	16. 05	179, 350
1,000 under 1,500.....	86	105, 036, 547	18, 095, 518	210, 413. 00	17. 23	190, 050
1,500 under 2,000.....	24	40, 862, 820	7, 118, 855	296, 618. 96	17. 42	47, 000
2,000 under 3,000.....	21	49, 529, 022	8, 503, 486	404, 927. 90	17. 17	35, 050
3,000 under 4,000.....	7	24, 827, 473	4, 926, 938	703, 848. 29	19. 84	9, 700
4,000 under 5,000.....	4	17, 014, 374	3, 164, 144	791, 036. 00	18. 60	9, 300
5,000 and over.....	8	122, 634, 419	19, 288, 718	2, 411, 089. 75	15. 73	22, 350
Total.....	3, 707, 509	18, 118, 634, 941	476, 714, 808	128. 58	2. 63	11, 010, 017, 492
Nontaxable returns ¹	1, 669, 864	4, 426, 050, 636	-----	-----	-----	5, 846, 336, 360
Taxable returns.....	2, 037, 645	13, 692, 584, 305	476, 714, 808	233. 96	3. 48	5, 163, 681, 132

¹Nontaxable returns. Specific exemptions from normal tax exceed net income.

TABLE 2.—*Individual returns for 1930 by net income classes, showing the number of returns, net income and tax, average tax per return and average rate of tax, personal exemption and credit for dependents, tax before tax credits, and tax credits—Continued*

Net income classes (Thousands of dollars)	Tax before tax credits				Tax credits	
	Normal tax	Surtax	12½ per cent on capital net gain from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years
Under 1 ¹ (estimated)						
Under 1 (estimated)	\$49, 718			\$49, 718	\$12, 436	
1 under 2 ¹ (estimated)						
1 under 2 (estimated)	1, 692, 116			1, 692, 116	423, 027	
2 under 3 ¹ (estimated)						
2 under 3 (estimated)	4, 412, 710			4, 412, 710	1, 103, 173	
3 under 4 ¹ (estimated)						
3 under 4 (estimated)	3, 128, 339			3, 128, 339	782, 083	
4 under 5 ¹ (estimated)						
4 under 5 (estimated)	4, 008, 119			4, 008, 119	1, 002, 025	
5 under 6 ¹						
5 under 6	4, 679, 482			4, 679, 482	1, 079, 883	
6 under 7 ¹						
6 under 7	4, 593, 391			4, 593, 391	964, 157	
7 under 8 ¹						
7 under 8	4, 391, 230			4, 391, 230	874, 133	
8 under 9 ¹						
8 under 9	4, 086, 535			4, 086, 535	754, 967	
9 under 10 ¹						
9 under 10	4, 128, 563			4, 128, 563	758, 470	
10 under 11	3, 659, 958	\$175, 396		3, 835, 354	677, 358	
11 under 12	3, 521, 763	426, 823		3, 948, 586	667, 730	
12 under 13	3, 344, 141	574, 470		3, 918, 611	634, 472	
13 under 14	3, 221, 327	665, 401		3, 886, 728	635, 936	
14 under 15	3, 137, 539	790, 458		3, 927, 997	626, 010	
15 under 20	13, 318, 140	6, 017, 701		19, 335, 841	2, 818, 500	
20 under 25	10, 197, 006	8, 877, 798		19, 074, 804	2, 307, 338	
25 under 30	7, 901, 486	10, 274, 415		18, 175, 901	1, 838, 817	
30 under 40	11, 097, 378	21, 408, 709	\$462, 522	32, 968, 609	2, 354, 519	\$414, 514
40 under 50	7, 207, 348	19, 766, 470	1, 101, 542	28, 075, 360	1, 335, 537	568, 261
50 under 60	5, 107, 961	17, 485, 520	1, 837, 172	24, 430, 653	832, 900	667, 609
60 under 70	3, 489, 527	14, 942, 429	2, 208, 752	20, 640, 708	538, 775	578, 294
70 under 80	2, 626, 264	13, 508, 416	2, 239, 956	18, 374, 636	394, 401	640, 844
80 under 90	1, 980, 161	11, 571, 778	2, 039, 988	15, 591, 927	259, 934	531, 455
90 under 100	1, 454, 672	9, 898, 347	2, 080, 256	13, 433, 275	193, 246	454, 331
100 under 150	4, 738, 372	38, 848, 071	7, 583, 603	51, 170, 046	517, 380	1, 903, 853
150 under 200	2, 135, 209	23, 071, 028	5, 038, 065	30, 244, 302	193, 832	1, 059, 368
200 under 250	1, 142, 940	13, 606, 561	4, 152, 788	18, 902, 289	92, 323	518, 990
250 under 300	965, 451	11, 997, 265	2, 856, 985	15, 819, 701	61, 737	577, 437
300 under 400	1, 142, 008	16, 085, 309	4, 999, 501	22, 226, 818	61, 230	581, 632
400 under 500	478, 492	8, 337, 165	2, 966, 993	11, 782, 650	24, 794	288, 919
500 under 750	712, 884	16, 858, 936	5, 443, 721	23, 015, 541	33, 612	385, 313
750 under 1,000	298, 703	8, 149, 643	3, 454, 385	11, 902, 731	9, 773	200, 794
1,000 under 1,500	484, 790	13, 480, 053	4, 272, 335	18, 237, 178	10, 789	130, 871
1,500 under 2,000	263, 711	6, 128, 937	1, 044, 655	7, 437, 303	6, 004	312, 444
2,000 under 3,000	191, 705	6, 628, 310	1, 943, 145	8, 768, 160	1, 954	257, 720
3,000 under 4,000	218, 326	4, 481, 568	265, 967	4, 965, 861	1, 872	37, 051
4,000 under 5,000		2, 828, 318	338, 248	3, 166, 566	220	2, 202
5,000 and over	267, 740	9, 930, 960	9, 091, 015	19, 289, 715	997	
Total	129, 475, 205	316, 816, 255	65, 421, 594	511, 713, 054	24, 886, 344	10, 111, 902
Nontaxable returns ¹						
Taxable returns	129, 475, 205	316, 816, 255	65, 421, 594	511, 713, 054	24, 886, 344	10, 111, 902

¹ Nontaxable returns. Specific exemptions from normal tax exceed net income.

TABLE 3.—*Individual returns for 1930 by net income classes, showing simple and cumulative distribution of the number of returns, net income and tax, and percentages*

[For text defining certain items and describing methods of tabulating and estimating data, see pp. 1-4]

Net income classes (Thousands of dollars)	Returns					
	Simple distribution		Cumulative distribution from highest income class		Cumulative distribution from lowest income class	
	Number	Per cent of total	Number	Per cent of total	Number	Per cent of total
Under 1 (estimated).....	150,000	4.05	3,707,509	100.00	150,000	4.05
1 under 2 (estimated).....	909,155	24.52	3,557,509	95.95	1,059,155	28.57
2 under 3 (estimated).....	767,684	20.71	2,648,354	71.43	1,826,839	49.28
3 under 4 (estimated).....	649,533	17.52	1,880,670	50.72	2,476,372	66.80
4 under 5 (estimated).....	420,706	11.35	1,231,137	33.20	2,897,078	78.15
5 under 6.....	211,755	5.71	810,431	21.85	3,108,833	83.86
6 under 7.....	131,623	3.55	598,676	16.14	3,240,456	87.41
7 under 8.....	91,600	2.47	467,053	12.59	3,332,056	89.88
8 under 9.....	65,199	1.76	375,453	10.12	3,397,255	91.64
9 under 10.....	50,800	1.37	310,254	8.36	3,448,055	93.01
10 under 11.....	35,904	.97	259,454	6.99	3,483,959	93.98
11 under 12.....	28,762	.78	223,550	6.02	3,512,721	94.76
12 under 13.....	22,993	.62	194,788	5.24	3,535,714	95.38
13 under 14.....	19,069	.51	171,795	4.62	3,554,783	95.89
14 under 15.....	15,897	.43	152,726	4.11	3,570,680	96.32
15 under 20.....	50,111	1.35	136,829	3.68	3,620,791	97.67
20 under 25.....	26,026	.70	86,718	2.33	3,646,817	98.37
25 under 30.....	15,311	.412	60,692	1.63	3,662,128	98.782
30 under 40.....	16,881	.455	45,381	1.218	3,679,009	99.237
40 under 50.....	8,653	.233	28,500	.763	3,687,662	99.470
50 under 60.....	5,294	.142	19,847	.530	3,692,956	99.612
60 under 70.....	3,305	.089	14,553	.388	3,696,261	99.701
70 under 80.....	2,294	.061	11,248	.299	3,698,555	99.762
80 under 90.....	1,580	.042	8,954	.238	3,700,135	99.804
90 under 100.....	1,172	.031	7,374	.196	3,701,307	99.835
100 under 150.....	3,111	.084	6,202	.165	3,704,418	99.919
150 under 200.....	1,170	.031	3,091	.081	3,705,588	99.950
200 under 250.....	550	.015	1,921	.050	3,706,138	99.965
250 under 300.....	351	.009	1,371	.035	3,706,489	99.974
300 under 400.....	391	.010	1,020	.026	3,706,880	99.984
400 under 500.....	161	.004	629	.016	3,707,041	99.988
500 under 750.....	233	.006	468	.012	3,707,274	99.994
750 under 1,000.....	85	.0022	235	.006	3,707,359	99.9962
1,000 under 1,500.....	86	.0023	150	.0038	3,707,445	99.9985
1,500 under 2,000.....	24	.0006	64	.0015	3,707,469	99.9991
2,000 under 3,000.....	21	.0005	40	.0009	3,707,490	99.9996
3,000 under 4,000.....	7	.0001	19	.0004	3,707,497	99.9997
4,000 under 5,000.....	4	.0001	12	.0003	3,707,501	99.9998
5,000 and over.....	8	.0002	8	.0002	3,707,509	100.00
Total.....	3,707,509	100.00	-----	-----	-----	-----

TABLE 3.—*Individual returns for 1930 by net income classes, showing simple and cumulative distribution of the number of returns, net income and tax, and percentages—Continued*

Net income classes (Thousands of dollars)	Net income					
	Simple distribution		Cumulative distribution from highest income class		Cumulative distribution from lowest income class	
	Amount	Per cent of total	Amount	Per cent of total	Amount	Per cent of total
Under 1 (estimated).....	\$86,891,887	0.48	\$18,118,634,941	100.00	\$86,891,887	0.48
1 under 2 (estimated).....	1,494,526,118	8.25	18,031,743,054	99.52	1,581,418,005	8.73
2 under 3 (estimated).....	1,864,161,556	10.29	16,537,216,936	91.27	3,445,579,561	19.02
3 under 4 (estimated).....	2,286,739,153	12.62	14,673,055,380	80.98	5,732,318,714	31.64
4 under 5 (estimated).....	1,865,227,935	10.29	12,386,316,227	68.36	7,597,546,649	41.93
5 under 6.....	1,154,560,820	6.37	10,521,088,292	58.07	8,752,107,469	48.30
6 under 7.....	850,684,137	4.69	9,366,527,472	51.70	9,602,791,606	52.99
7 under 8.....	684,223,450	3.78	8,515,843,335	47.01	10,287,015,056	56.77
8 under 9.....	552,883,060	3.05	7,831,619,885	43.23	10,839,398,116	59.82
9 under 10.....	481,911,609	2.66	7,279,236,825	40.18	11,321,309,725	62.48
10 under 11.....	376,201,241	2.08	6,797,325,216	37.52	11,697,510,966	64.56
11 under 12.....	330,282,905	1.82	6,421,123,975	35.44	12,027,793,871	66.38
12 under 13.....	286,973,412	1.58	6,090,841,070	33.62	12,314,767,283	67.96
13 under 14.....	257,269,370	1.42	5,803,867,658	32.04	12,572,036,653	69.38
14 under 15.....	230,371,407	1.27	5,546,598,288	30.62	12,802,408,060	70.65
15 under 20.....	862,046,184	4.76	5,316,226,881	29.35	13,664,454,244	75.41
20 under 25.....	579,605,728	3.20	4,454,180,697	24.59	14,244,059,972	78.61
25 under 30.....	418,382,902	2.31	3,874,574,969	21.39	14,662,442,874	80.92
30 under 40.....	580,720,892	3.21	3,456,192,067	19.08	15,243,163,766	84.13
40 under 50.....	384,515,663	2.12	2,875,471,175	15.87	15,627,679,429	86.25
50 under 60.....	289,228,566	1.60	2,490,955,512	13.75	15,916,907,995	87.85
60 under 70.....	213,558,059	1.18	2,201,726,946	12.15	16,130,466,054	89.03
70 under 80.....	171,480,407	.94	1,988,168,887	10.97	16,301,946,461	89.97
80 under 90.....	133,946,863	.74	1,816,688,480	10.03	16,435,893,324	90.71
90 under 100.....	110,825,860	.61	1,682,741,617	9.29	16,546,719,184	91.32
100 under 150.....	374,170,634	2.06	1,571,915,757	8.68	16,920,889,818	93.38
150 under 200.....	200,755,877	1.11	1,197,745,123	6.62	17,121,645,695	94.49
200 under 250.....	122,075,567	.67	996,989,246	5.51	17,243,721,262	95.16
250 under 300.....	96,184,525	.53	874,913,679	4.84	17,339,905,787	95.69
300 under 400.....	135,199,957	.75	778,729,154	4.31	17,475,105,744	96.44
400 under 500.....	71,931,165	.40	643,529,197	3.56	17,547,036,909	96.84
500 under 750.....	138,858,489	.77	571,595,032	3.16	17,685,895,398	97.61
750 under 1,000.....	72,834,888	.40	432,739,543	2.39	17,758,730,286	98.01
1,000 under 1,500.....	105,036,547	.58	359,904,655	1.99	17,863,766,833	98.59
1,500 under 2,000.....	40,862,820	.23	254,868,108	1.41	17,904,629,653	98.82
2,000 under 3,000.....	49,529,022	.27	214,005,288	1.18	17,954,158,675	99.09
3,000 under 4,000.....	24,827,473	.14	164,476,266	.91	17,978,986,148	99.23
4,000 under 5,000.....	17,014,374	.09	139,648,793	.77	17,996,000,522	99.32
5,000 and over.....	122,634,419	.68	122,634,419	.68	18,118,634,941	100.00
Total.....	18,118,634,941	100.00	-----	-----	-----	-----

TABLE 3.—*Individual returns for 1930 by net income classes, showing simple and cumulative distribution of the number of returns, net income and tax, and percentages—Continued*

Net income classes (Thousands of dollars)	Tax					
	Simple distribution		Cumulative distribution from highest income class		Cumulative distribution from lowest income class	
	Amount	Per cent of total	Amount	Per cent of total	Amount	Per cent of total
Under 1 (estimated).....	\$37,282	0.01	\$476,714,808	100.00	\$37,282	0.01
1 under 2 (estimated).....	1,269,089	.27	476,677,526	99.99	1,306,371	.28
2 under 3 (estimated).....	3,309,537	.70	475,408,437	99.72	4,615,908	.98
3 under 4 (estimated).....	2,346,256	.49	472,098,900	99.02	6,962,164	1.47
4 under 5 (estimated).....	3,006,094	.63	469,752,644	98.53	9,968,258	2.10
5 under 6.....	3,599,599	.75	466,746,550	97.90	13,567,857	2.85
6 under 7.....	3,629,234	.76	463,146,951	97.15	17,197,091	3.61
7 under 8.....	3,517,097	.74	459,517,717	96.39	20,714,188	4.35
8 under 9.....	3,331,568	.70	456,000,620	95.65	24,045,756	5.05
9 under 10.....	3,370,093	.71	452,669,052	94.95	27,415,849	5.76
10 under 11.....	3,157,996	.66	449,298,959	94.24	30,573,845	6.42
11 under 12.....	3,280,856	.69	446,140,963	93.58	33,854,701	7.11
12 under 13.....	3,284,139	.69	442,860,107	92.89	37,138,840	7.80
13 under 14.....	3,250,792	.68	439,575,968	92.20	40,389,632	8.48
14 under 15.....	3,301,987	.69	436,325,176	91.52	43,691,619	9.17
15 under 20.....	16,517,341	3.46	433,023,189	90.83	60,208,960	12.63
20 under 25.....	16,767,466	3.52	416,505,848	87.37	76,976,426	16.15
25 under 30.....	16,337,084	3.43	399,738,382	83.85	93,313,510	19.58
30 under 40.....	30,199,576	6.33	383,401,298	80.42	123,513,086	25.91
40 under 50.....	26,171,562	5.49	353,201,722	74.09	149,684,648	31.40
50 under 60.....	22,930,144	4.81	327,030,160	68.60	172,614,792	36.21
60 under 70.....	19,523,639	4.10	304,100,016	63.79	192,138,431	40.31
70 under 80.....	17,339,391	3.64	284,576,377	59.69	209,477,822	43.95
80 under 90.....	14,800,538	3.10	267,236,986	56.05	224,278,360	47.05
90 under 100.....	12,785,698	2.66	252,436,448	52.95	237,064,058	49.71
100 under 150.....	48,748,813	10.23	239,650,750	50.29	285,812,871	59.94
150 under 200.....	28,991,102	6.08	190,901,937	40.06	314,803,973	66.02
200 under 250.....	18,290,976	3.84	161,910,835	33.98	333,094,949	69.86
250 under 300.....	15,180,527	3.18	143,619,859	30.14	348,275,476	73.04
300 under 400.....	21,583,956	4.53	128,439,332	26.96	369,859,432	77.57
400 under 500.....	11,468,937	2.41	106,855,376	22.43	381,328,369	79.98
500 under 750.....	22,596,616	4.74	95,386,439	20.02	403,924,985	84.72
750 under 1,000.....	11,692,164	2.45	72,789,823	15.28	415,617,149	87.17
1,000 under 1,500.....	18,095,518	3.80	61,097,659	12.83	433,712,667	90.97
1,500 under 2,000.....	7,118,855	1.49	43,002,141	9.03	440,831,522	92.46
2,000 under 3,000.....	8,503,486	1.79	35,883,286	7.54	449,335,008	94.25
3,000 under 4,000.....	4,926,938	1.03	27,379,800	5.75	454,261,946	95.28
4,000 under 5,000.....	3,164,144	.67	22,452,862	4.72	457,426,090	95.95
5,000 and over.....	19,288,718	4.05	19,288,718	4.05	476,714,808	100.00
Total.....	476,714,808	100.00				

TABLE 4.—*Individual returns for 1930 by States and Territories, showing number of returns and net income by sex and family relationship*

[For text defining certain items and describing methods of tabulating and estimating data, see pp. 1-4]

States and Territories	Joint returns of husbands and wives, with or without dependent children, and the returns of husbands whose wives, though living with them, file separate returns		Single men—Heads of families	
	Number of returns	Net income	Number of returns	Net income
Alabama.....	12,357	\$62,374,291	1,669	\$5,402,866
Alaska.....				
Arizona.....	5,051	20,562,517	591	1,881,637
Arkansas.....	7,716	30,721,159	887	2,591,294
California.....	136,923	628,642,783	15,976	58,814,474
Colorado.....	16,092	82,811,758	2,016	7,100,365
Connecticut.....	34,431	228,607,003	4,885	18,753,604
Delaware.....	4,392	38,070,419	720	3,302,096
District of Columbia.....	19,993	119,297,580	2,358	10,186,202
Florida.....	16,847	86,187,525	1,552	5,712,012
Georgia.....	16,476	87,523,774	1,750	6,673,204
Hawaii.....	4,527	23,411,543	488	1,374,800
Idaho.....	3,838	14,695,690	419	1,340,610
Illinois.....	160,856	1,023,719,600	22,924	91,199,084
Indiana.....	34,333	189,023,853	4,969	16,397,039
Iowa.....	22,588	119,286,321	2,854	9,811,789
Kansas.....	20,516	94,106,975	1,686	5,489,834
Kentucky.....	15,525	84,490,807	2,448	8,900,099
Louisiana.....	15,134	58,595,679	2,921	10,076,413
Maine.....	9,634	56,665,099	1,232	4,624,281
Maryland.....	35,566	209,203,824	4,671	19,821,610
Massachusetts.....	95,824	575,520,034	14,165	49,321,082
Michigan.....	77,221	441,478,709	8,613	30,336,193
Minnesota.....	31,533	182,183,546	3,383	12,319,615
Mississippi.....	7,356	28,927,527	842	2,500,811
Missouri.....	44,425	271,226,838	7,739	27,033,819
Montana.....	5,315	28,594,754	1,017	2,973,843
Nebraska.....	16,643	82,545,923	1,612	5,511,605
Nevada.....	1,480	6,760,013	177	580,570
New Hampshire.....	6,945	36,204,832	990	2,866,785
New Jersey.....	95,586	607,183,508	14,319	54,748,614
New Mexico.....	3,136	12,426,784	321	1,101,073
New York.....	347,384	2,496,875,174	54,458	234,524,394
North Carolina.....	13,846	68,195,499	1,954	6,659,775
North Dakota.....	5,151	17,635,275	410	1,135,969
Ohio.....	101,715	596,872,550	17,664	57,962,426
Oklahoma.....	21,040	118,295,814	1,594	6,537,834
Oregon.....	13,531	71,973,823	1,994	5,540,046
Pennsylvania.....	155,862	964,022,282	27,231	104,654,704
Rhode Island.....	11,367	76,995,674	1,830	6,605,673
South Carolina.....	6,919	28,760,923	930	2,945,217
South Dakota.....	6,018	23,730,701	397	1,161,471
Tennessee.....	18,354	94,870,396	2,427	8,451,780
Texas.....	52,646	192,443,994	5,335	18,842,297
Utah.....	6,756	32,251,225	695	2,158,963
Vermont.....	4,021	23,438,519	957	3,146,956
Virginia.....	20,230	101,607,483	2,919	10,004,481
Washington.....	30,161	115,829,314	4,055	11,681,639
West Virginia.....	14,444	73,096,681	1,680	5,195,118
Wisconsin.....	53,169	240,213,527	6,029	19,634,394
Wyoming.....	3,356	14,560,356	427	1,219,077
Total.....	1,864,229	10,882,725,878	263,180	986,809,537

¹ Alaska included in the State of Washington.

TABLE 4.—*Individual returns for 1930 by States and Territories, showing number of returns and net income by sex and family relationship—Continued*

States and Territories	Single women—Heads of families		Single men—Not heads of families		Single women—Not heads of families	
	Number of returns	Net income	Number of returns	Net income	Number of returns	Net income
Alabama.....	546	\$1,821,738	5,618	\$14,989,361	1,924	\$5,697,997
Alaska ¹						
Arizona.....	219	755,681	2,913	7,926,678	686	1,809,064
Arkansas.....	292	902,636	2,276	5,082,966	1,035	2,698,716
California.....	8,030	34,383,706	74,800	214,029,213	32,455	120,262,023
Colorado.....	730	3,069,132	6,571	17,593,351	2,909	10,515,389
Connecticut.....	2,342	11,189,013	19,235	60,045,418	11,081	52,411,551
Delaware.....	314	1,970,316	2,207	8,538,780	1,360	7,734,971
District of Columbia.....	1,853	6,431,639	11,168	33,620,178	14,512	39,656,550
Florida.....	735	3,300,065	5,311	15,500,987	2,824	10,046,420
Georgia.....	957	3,216,117	5,877	16,108,367	3,221	9,281,232
Hawaii.....	191	1,061,693	1,431	5,236,522	1,030	4,219,979
Idaho.....	114	340,049	2,188	4,906,941	473	1,083,744
Illinois.....	8,380	32,353,853	88,169	266,625,864	38,931	141,703,083
Indiana.....	1,511	4,585,419	18,272	44,475,012	5,525	16,502,047
Iowa.....	1,034	3,008,459	8,919	25,158,321	3,776	12,863,129
Kansas.....	566	1,773,971	6,611	16,438,619	2,606	6,718,985
Kentucky.....	1,134	3,632,841	7,328	20,217,995	3,821	13,413,890
Louisiana.....	1,155	4,217,007	6,809	18,979,777	2,680	9,997,324
Maine.....	387	1,769,196	3,780	13,298,653	2,213	10,389,212
Maryland.....	2,065	9,179,388	16,087	59,648,598	8,076	36,059,225
Massachusetts.....	5,811	22,746,956	44,739	156,164,550	33,449	142,255,035
Michigan.....	2,716	12,161,989	41,645	107,292,509	14,186	47,251,984
Minnesota.....	940	4,385,206	15,578	40,418,145	4,813	16,549,393
Mississippi.....	349	980,783	2,314	4,835,010	1,070	2,379,687
Missouri.....	3,266	12,262,625	19,448	57,756,764	8,593	32,144,706
Montana.....	210	662,386	4,060	9,762,998	863	2,412,650
Nebraska.....	521	1,582,296	5,626	15,655,165	2,335	6,359,784
Nevada.....	65	1,391,151	1,739	4,264,908	205	928,200
New Hampshire.....	343	1,657,908	3,359	9,182,075	1,881	7,573,370
New Jersey.....	5,235	24,175,824	44,382	134,770,601	22,981	89,305,011
New Mexico.....	98	509,386	1,432	3,951,354	501	1,340,213
New York.....	27,006	115,872,777	161,302	614,019,807	99,856	458,082,132
North Carolina.....	631	2,490,546	5,464	13,324,950	2,629	7,108,526
North Dakota.....	126	281,170	1,876	3,845,802	605	1,229,841
Ohio.....	5,483	20,563,392	49,237	152,865,666	20,891	75,731,043
Oklahoma.....	532	2,096,216	6,400	18,422,290	2,169	6,169,070
Oregon.....	947	2,704,226	6,660	16,328,440	2,513	6,939,138
Pennsylvania.....	10,000	44,107,874	84,205	266,887,348	36,640	156,775,227
Rhode Island.....	756	4,193,052	5,657	20,200,065	3,393	18,658,528
South Carolina.....	353	988,091	2,509	5,652,315	1,215	2,917,613
South Dakota.....	113	259,909	2,115	4,499,169	695	1,446,945
Tennessee.....	943	2,808,795	6,941	19,066,142	3,382	10,484,849
Texas.....	2,358	8,797,985	20,005	55,432,705	9,008	27,927,116
Utah.....	180	626,935	3,221	6,506,791	686	2,147,352
Vermont.....	325	1,058,814	1,939	5,298,973	1,178	4,771,358
Virginia.....	1,142	4,045,443	8,670	23,102,626	4,239	12,231,792
Washington.....	1,733	5,008,952	16,422	40,630,212	4,818	13,651,331
West Virginia.....	667	2,335,953	7,170	19,065,915	2,525	7,472,793
Wisconsin.....	1,619	5,411,349	22,509	52,624,231	10,456	28,107,130
Wyoming.....	94	332,833	2,512	5,560,296	292	751,375
Total.....	107,117	435,462,741	894,706	2,755,809,423	439,205	1,704,168,023

¹ Alaska included in the State of Washington.

TABLE 4.—*Individual returns for 1930 by States and Territories, showing number of returns and net income by sex and family relationship—Continued*

States and Territories	Wives filing separate returns from husbands		Community property income ²		Grand total	
	Number of returns	Net income	Number of returns	Net income	Number of returns	Net income
Alabama.....	491	\$3,614,257			22,605	\$93,900,510
Alaska ¹						
Arizona.....	395	1,492,652	735	\$8,346,855	10,590	42,775,084
Arkansas.....	284	1,286,215			12,490	43,282,986
California.....	8,752	60,130,489	16,112	214,340,967	293,048	1,330,603,655
Colorado.....	668	4,705,614			28,986	125,795,609
Connecticut.....	2,847	29,667,627			74,821	400,674,216
Delaware.....	349	5,296,706			9,342	64,913,288
District of Columbia.....	1,160	8,366,299			51,044	217,558,448
Florida.....	864	6,163,385			28,133	126,910,304
Georgia.....	715	5,278,355			28,996	128,081,049
Hawaii.....	202	1,941,403			7,869	37,245,940
Idaho.....	359	1,170,789	461	4,219,551	7,552	27,757,374
Illinois.....	8,371	74,845,723			327,631	1,630,447,207
Indiana.....	1,069	9,956,844			65,679	280,940,214
Iowa.....	746	4,837,738			39,917	174,965,757
Kansas.....	675	3,100,792			32,660	127,629,176
Kentucky.....	765	4,436,847			31,021	135,098,479
Louisiana.....	1,347	4,746,222	2,933	32,223,621	32,979	138,836,043
Maine.....	583	3,944,066			17,829	90,690,507
Maryland.....	1,961	20,714,603			68,426	354,627,248
Massachusetts.....	8,265	64,326,083			202,253	1,010,333,740
Michigan.....	2,983	29,869,654			147,364	668,391,038
Minnesota.....	1,292	10,716,408			57,539	266,572,313
Mississippi.....	216	932,571			12,147	40,556,389
Missouri.....	2,036	19,223,435			85,507	419,648,187
Montana.....	170	1,088,604			11,635	45,495,235
Nebraska.....	534	2,280,070			27,271	113,984,843
Nevada.....	119	773,884	221	1,989,469	4,006	16,688,195
New Hampshire.....	409	2,529,769			13,927	60,014,739
New Jersey.....	5,440	46,549,291			187,943	956,732,849
New Mexico.....	329	1,065,383	471	4,576,778	6,288	24,970,971
New York.....	21,500	269,755,822			711,566	4,189,130,106
North Carolina.....	692	5,844,888			25,216	103,624,484
North Dakota.....	94	348,935			8,262	24,476,992
Ohio.....	4,610	46,402,057			199,600	950,397,134
Oklahoma.....	791	5,889,471			32,526	157,410,695
Oregon.....	402	2,590,434			26,047	106,076,107
Pennsylvania.....	8,565	83,866,674			322,503	1,620,314,109
Rhode Island.....	859	9,918,371			23,862	136,571,363
South Carolina.....	253	1,449,793			12,179	42,714,132
South Dakota.....	111	355,793			9,449	31,453,988
Tennessee.....	635	4,740,559			32,682	140,422,521
Texas.....	5,901	17,591,541	9,805	127,814,079	105,058	448,849,717
Utah.....	239	1,677,933			11,777	45,369,199
Vermont.....	215	1,544,721			8,635	39,259,341
Virginia.....	715	5,280,659			37,915	156,272,484
Washington.....	1,931	6,943,209	4,009	45,113,326	63,129	238,857,983
West Virginia.....	644	3,559,686			27,130	110,726,146
Wisconsin.....	1,584	11,666,609			95,366	357,657,240
Wyoming.....	128	555,580			6,809	22,979,517
Total.....	104,325	915,034,693	34,747	438,624,646	3,707,509	18,118,634,941

¹ Alaska included in the State of Washington.² See footnote 2 on p. 6.

TABLE 5.—*Individual returns for 1930 by net income classes, showing the number of returns and net income by sex and family relationship*

[For text defining certain items and describing methods of tabulating and estimating data, see pp. 1-4]

Net income classes (Thousands of dollars)	Joint returns of husbands and wives, with or with- out dependent children, and the returns of hus- bands whose wives, though living with them, file separate returns		Single men—Heads of families	
	Number of returns	Net income	Number of returns	Net income
Under 1 ¹ (estimated).....	70,660	\$40,711,727	6,105	\$3,569,945
Under 1 (estimated).....	639	354,920	3	4,944
1 under 2 ¹ (estimated).....	160,076	249,572,064	64,406	109,776,975
1 under 2 (estimated).....	2,630	4,483,120	25	46,972
2 under 3 ¹ (estimated).....	244,356	615,290,310	87,990	212,968,442
2 under 3 (estimated).....	8,835	22,228,817	289	750,237
3 under 4 ¹ (estimated).....	380,266	1,335,584,633	42,005	143,553,413
3 under 4 (estimated).....	88,095	328,945,188	6,703	25,132,199
4 under 5 ¹ (estimated).....	134,298	583,753,228	7,407	32,054,509
4 under 5 (estimated).....	200,734	900,983,622	15,100	67,522,922
5 under 6 ¹	19,901	107,215,237	1,060	5,726,434
5 under 6.....	141,829	774,148,588	8,406	45,847,921
6 under 7 ¹	7,805	50,366,722	474	3,052,417
6 under 7.....	90,275	583,421,304	5,078	32,795,458
7 under 8 ¹	4,880	36,447,496	275	2,049,924
7 under 8.....	62,256	464,911,925	3,473	25,925,922
8 under 9 ¹	3,439	29,154,709	245	2,065,929
8 under 9.....	43,325	366,988,529	2,383	20,201,291
9 under 10 ¹	2,822	26,793,569	191	1,813,935
9 under 10.....	32,888	311,926,759	1,796	17,015,802
10 under 11.....	24,684	258,604,983	1,321	13,848,104
11 under 12.....	19,530	224,261,674	1,186	13,622,646
12 under 13.....	15,267	190,552,422	936	11,679,777
13 under 14.....	12,595	169,897,851	757	10,217,443
14 under 15.....	10,281	148,982,514	645	9,344,826
15 under 20.....	31,974	549,523,388	1,874	32,261,994
20 under 25.....	15,617	347,760,166	985	21,964,014
25 under 30.....	9,025	246,461,005	551	15,079,681
30 under 40.....	9,871	332,462,853	603	20,781,254
40 under 50.....	4,768	211,430,111	284	12,641,277
50 under 60.....	2,873	156,604,920	162	8,950,426
60 under 70.....	1,789	115,586,371	129	8,366,311
70 under 80.....	1,263	94,408,256	75	5,650,061
80 under 90.....	840	71,255,394	50	4,213,303
90 under 100.....	653	61,713,663	44	4,181,446
100 under 150.....	1,695	204,321,842	87	10,313,137
150 under 200.....	634	109,215,855	29	5,026,693
200 under 250.....	309	68,752,754	15	3,316,058
250 under 300.....	200	54,841,503	10	2,712,266
300 under 400.....	210	73,068,350	10	3,399,767
400 under 500.....	89	39,700,985	1	(²)
500 under 750.....	124	72,844,580	8	4,596,961
750 under 1,000.....	48	40,845,274	-----	-----
1,000 under 1,500.....	44	54,796,117	2	(²)
1,500 under 2,000.....	18	30,806,588	1	(²)
2,000 under 3,000.....	5	11,368,816	-----	-----
3,000 under 4,000.....	6	21,273,211	-----	-----
4,000 under 5,000.....	3	12,750,520	-----	-----
5,000 and over.....	5	75,351,445	1	(²)
Classes grouped ²	-----	-----	-----	12,766,501
Total.....	1,864,229	10,882,725,878	263,180	986,809,537
Nontaxable returns ¹	1,028,503	3,074,889,695	210,158	516,631,923
Taxable returns.....	835,726	7,807,836,183	53,022	470,177,614

¹ Nontaxable returns. Specific exemptions from normal tax exceed net income.² Classes grouped to conceal net income and identity of taxpayer.

TABLE 5.—*Individual returns for 1930 by net income classes, showing the number of returns and net income by sex and family relationship—Continued*

Net income classes (Thousands of dollars)	Single women—Heads of families		Single men—Not heads of families		Single women—Not heads of families	
	Number of returns	Net income	Number of returns	Net income	Number of returns	Net income
Under 1 ¹ (estimated).....	2,841	\$1,620,340	36,376	\$21,682,820	19,302	\$11,237,840
Under 1 (estimated).....	12	65,745	180	112,231	177	86,398
1 under 2 ¹ (estimated).....	35,615	60,342,644	114,364	168,674,263	83,217	125,379,550
1 under 2 (estimated).....	23	40,820	304,182	530,114,427	126,482	218,530,431
2 under 3 ¹ (estimated).....	34,129	81,854,081	15,362	36,095,665	15,408	37,096,746
2 under 3 (estimated).....	124	308,533	257,839	610,504,315	89,159	212,069,834
3 under 4 ¹ (estimated).....	11,109	37,744,753	3,828	13,094,957	7,073	24,320,644
3 under 4 (estimated).....	1,524	5,589,770	68,477	233,453,325	28,600	98,067,071
4 under 5 ¹ (estimated).....	2,940	12,949,494	2,140	9,490,970	3,989	17,751,360
4 under 5 (estimated).....	3,094	13,820,201	27,228	120,681,463	14,150	62,959,148
5 under 6 ¹	1,037	5,662,849	1,295	7,089,581	2,029	11,083,303
5 under 6.....	2,561	13,991,214	13,686	74,631,601	7,401	40,495,952
6 under 7 ¹	676	4,371,883	889	5,757,347	1,458	9,451,715
6 under 7.....	1,518	9,796,997	8,837	57,106,052	5,269	34,100,688
7 under 8 ¹	417	3,114,364	710	5,308,809	1,079	8,074,740
7 under 8.....	1,147	8,586,147	6,170	46,080,284	3,948	29,513,355
8 under 9 ¹	339	2,876,715	566	4,798,102	868	7,361,114
8 under 9.....	883	7,486,751	4,325	36,639,912	3,030	25,062,279
9 under 10 ¹	250	2,368,764	487	4,624,556	696	6,016,198
9 under 10.....	786	7,467,933	3,524	33,426,736	2,546	24,162,052
10 under 11.....	707	7,407,929	3,058	32,037,165	2,506	26,275,223
11 under 12.....	650	7,485,383	2,209	25,348,669	2,133	24,484,767
12 under 13.....	489	6,107,022	1,974	24,631,684	1,776	22,174,532
13 under 14.....	434	5,847,216	1,696	22,887,884	1,419	19,151,353
14 under 15.....	360	5,215,966	1,429	20,719,520	1,300	18,836,240
15 under 20.....	1,226	21,093,519	4,650	80,067,217	4,368	75,397,998
20 under 25.....	677	15,078,054	2,663	59,289,022	2,531	56,406,286
25 under 30.....	418	11,390,872	1,494	40,833,830	1,634	44,777,092
30 under 40.....	443	15,254,282	1,720	59,193,395	2,038	70,279,395
40 under 50.....	242	10,834,236	920	40,978,016	1,071	47,770,733
50 under 60.....	124	6,781,585	616	33,642,487	715	39,135,782
60 under 70.....	77	5,011,459	392	25,427,529	410	26,439,322
70 under 80.....	69	5,171,652	268	20,030,201	286	21,373,903
80 under 90.....	35	2,931,412	210	17,834,824	207	17,560,001
90 under 100.....	20	1,893,154	143	13,508,139	145	13,713,097
100 under 150.....	60	7,178,039	390	46,470,125	418	50,459,744
150 under 200.....	23	3,900,433	153	26,160,922	149	25,597,769
200 under 250.....	7	1,579,882	70	15,357,184	67	14,743,817
250 under 300.....	10	2,757,012	44	12,110,034	31	8,450,533
300 under 400.....	6	1,962,637	55	18,727,557	46	15,762,407
400 under 500.....	5	2,327,523	29	12,797,109	21	9,544,800
500 under 750.....	7	4,262,001	27	16,629,684	25	15,045,797
750 under 1,000.....	2	(?)	17	14,677,736	10	8,731,294
1,000 under 1,500.....	-----	-----	13	15,358,018	13	15,886,903
1,500 under 2,000.....	-----	-----	2	(?)	-----	-----
2,000 under 3,000.....	1	(?)	6	15,110,476	5	12,148,767
3,000 under 4,000.....	-----	-----	1	(?)	-----	-----
4,000 under 5,000.....	-----	-----	1	(?)	-----	-----
5,000 and over.....	-----	-----	1	(?)	-----	-----
Classes grouped ²	-----	3,931,475	-----	26,613,580	-----	-----
Total.....	107,117	435,462,741	894,706	2,755,809,423	439,205	1,704,168,023
Nontaxable returns ¹	89,353	212,905,887	176,007	276,617,070	135,119	253,373,210
Taxable returns.....	17,764	222,556,854	718,699	2,479,192,353	304,086	1,445,794,813

¹ Nontaxable returns. Specific exemptions from normal tax exceed net income.² Classes grouped to conceal net income and identity of taxpayer.

TABLE 5.—Individual returns for 1930 by net income classes, showing the number of returns and net income by sex and family relationship—Continued

Net income classes (Thousands of dollars)	Wives filing separate returns from hus- bands		Community property income ²		Grand total	
	Number of returns	Net income	Number of returns	Net income	Number of returns	Net income
Under 1 ¹ (estimated).....	6,740	\$3,626,191	-----	-----	142,024	\$82,448,863
Under 1 (estimated).....	6,965	3,818,786	-----	-----	7,976	4,443,024
1 under 2 ¹ (estimated).....	8,653	13,021,428	-----	-----	466,321	726,766,924
1 under 2 (estimated).....	9,492	14,543,424	-----	-----	442,834	767,759,194
2 under 3 ¹ (estimated).....	4,662	11,379,558	-----	-----	401,907	994,684,802
2 under 3 (estimated).....	9,531	23,615,018	-----	-----	365,777	869,476,754
3 under 4 ¹ (estimated).....	3,375	11,678,394	-----	-----	447,656	1,565,976,794
3 under 4 (estimated).....	8,478	29,574,806	-----	-----	201,877	720,762,359
4 under 5 ¹ (estimated).....	1,997	8,881,646	-----	-----	152,771	664,881,207
4 under 5 (estimated).....	7,629	34,379,372	-----	-----	267,935	1,200,346,728
5 under 6 ¹	1,204	6,587,599	254	\$1,382,150	26,780	144,747,153
5 under 6.....	3,866	21,147,729	7,226	39,550,662	184,975	1,009,813,667
6 under 7 ¹	1,005	6,511,735	198	1,286,858	12,505	80,798,677
6 under 7.....	2,916	18,882,575	5,225	33,782,386	119,118	769,885,460
7 under 8 ¹	795	5,959,816	164	1,231,358	8,320	62,186,507
7 under 8.....	2,438	18,244,385	3,848	28,774,925	83,280	622,036,943
8 under 9 ¹	711	6,026,567	130	1,101,438	6,298	53,384,574
8 under 9.....	2,081	17,645,814	2,874	24,373,910	58,901	498,998,486
9 under 10 ¹	715	6,808,354	121	1,149,759	5,282	50,175,135
9 under 10.....	1,751	16,640,311	2,227	21,096,881	45,518	431,736,474
10 under 11.....	1,888	19,799,539	1,740	18,228,298	35,904	376,201,241
11 under 12.....	1,584	18,199,519	1,470	16,880,247	28,762	330,282,905
12 under 13.....	1,382	17,246,996	1,169	14,580,979	22,993	286,973,412
13 under 14.....	1,206	16,283,777	962	12,983,846	19,069	257,269,370
14 under 15.....	1,065	15,455,951	817	11,816,390	15,897	230,371,407
15 under 20.....	3,572	61,821,742	2,447	41,880,326	50,111	862,046,184
20 under 25.....	2,222	49,500,793	1,331	29,607,393	26,026	579,605,728
25 under 30.....	1,481	40,461,762	708	19,378,660	15,311	418,382,902
30 under 40.....	1,640	56,537,049	766	26,212,664	16,881	580,720,892
40 under 50.....	971	43,184,734	397	17,676,506	8,653	384,515,663
50 under 60.....	593	32,518,182	211	11,595,184	5,294	289,228,566
60 under 70.....	396	25,505,115	112	7,221,952	3,305	213,558,059
70 under 80.....	239	17,873,012	94	6,973,322	2,294	171,480,407
80 under 90.....	180	15,187,212	58	4,964,717	1,580	133,946,863
90 under 100.....	134	12,707,007	33	3,109,354	1,172	110,825,860
100 under 150.....	391	46,853,332	70	8,574,415	3,111	374,170,634
150 under 200.....	156	26,435,207	26	4,418,998	1,170	200,755,877
200 under 250.....	59	13,139,797	23	5,186,075	550	122,075,567
250 under 300.....	47	12,808,574	9	2,504,603	351	96,184,525
300 under 400.....	47	16,335,683	17	5,943,556	391	135,199,957
400 under 500.....	13	5,841,331	3	1,259,748	161	71,931,165
500 under 750.....	29	17,611,841	13	7,867,625	233	138,858,489
750 under 1,000.....	8	6,654,065	-----	-----	85	72,834,888
1,000 under 1,500.....	11	12,892,937	3	(?)	86	105,036,547
1,500 under 2,000.....	3	5,086,997	-----	-----	24	40,862,820
2,000 under 3,000.....	3	(?)	1	(?)	21	49,529,022
3,000 under 4,000.....	-----	-----	-----	-----	7	24,827,473
4,000 under 5,000.....	-----	-----	-----	-----	4	17,014,374
5,000 and over.....	1	(?)	-----	-----	8	122,634,419
Classes grouped ²	-----	30,119,031	-----	6,029,461	-----	-----
Total.....	104,325	915,034,693	34,747	438,624,646	3,707,509	18,118,634,941
Nontaxable returns ¹	29,857	80,481,288	867	6,151,563	1,669,864	4,426,050,636
Taxable returns.....	74,468	834,553,405	33,880	432,473,083	2,037,645	13,692,584,305

¹ Nontaxable returns. Specific exemptions from normal tax exceed net income.² Classes grouped to conceal net income and identity of taxpayer.³ See footnote 2 on p. 6.

TABLE 6.—*Individual returns for 1930 by States and Territories, showing sources of income and deductions, net income, and net loss for prior year*

[For text defining certain items and describing methods of tabulating and estimating data, see pp. 1-4]

States and Territories	Sources of income					
	Wages and salaries	Business	Partnership ¹	Profit from sale of real estate, stocks, bonds, etc., other than taxed as capital net gain from sale of assets held more than 2 years	Capital net gain from sale of assets held more than 2 years	Rents and royalties
Alabama.....	\$57,821,922	\$13,008,044	\$7,464,067	\$2,967,622	\$1,403,166	\$8,066,674
Alaska ²						
Arizona.....	22,869,161	8,884,007	2,752,637	1,853,387	1,514,470	3,602,746
Arkansas.....	26,221,157	9,371,264	4,958,141	1,412,024	49,562	4,790,353
California.....	655,969,209	245,832,084	92,476,644	59,080,692	31,434,083	122,528,002
Colorado.....	60,566,933	25,349,985	7,282,699	4,567,027	2,096,124	7,570,604
Connecticut.....	189,281,344	47,167,395	14,693,416	17,014,118	14,534,681	17,845,275
Delaware.....	24,829,007	6,132,106	2,421,393	2,473,800	2,355,111	2,177,201
District of Columbia.....	139,865,683	29,486,416	8,273,488	5,688,339	2,215,788	11,159,171
Florida.....	61,990,267	23,530,832	7,797,457	5,478,178	2,468,296	10,163,536
Georgia.....	86,112,049	16,800,122	8,192,886	3,493,842	1,648,195	10,194,589
Hawaii.....	19,714,735	5,413,047	828,798	1,042,365	1,021,148	2,351,951
Idaho.....	13,236,531	9,459,612	1,921,709	873,970		1,679,465
Illinois.....	977,825,980	196,594,026	87,432,443	51,104,324	42,067,355	73,403,228
Indiana.....	174,594,170	44,820,474	16,333,522	6,835,018	7,208,700	17,080,653
Iowa.....	80,448,414	49,036,060	13,797,090	3,421,099	819,721	14,716,615
Kansas.....	54,218,408	40,094,739	12,046,611	5,525,956	952,334	16,386,473
Kentucky.....	75,211,354	21,239,815	8,899,830	5,013,990	1,515,008	9,206,237
Louisiana.....	81,577,194	21,976,112	10,570,868	4,834,174	1,932,193	12,146,702
Maine.....	36,655,466	18,668,581	4,302,765	3,520,564	1,125,021	3,701,450
Maryland.....	174,208,420	48,649,167	18,357,322	10,853,995	7,709,703	17,413,147
Massachusetts.....	499,767,630	126,919,224	39,854,841	40,866,598	33,132,320	30,002,396
Michigan.....	398,010,047	89,590,422	28,651,293	26,588,228	20,959,142	41,979,678
Minnesota.....	148,697,775	47,342,802	17,908,617	7,457,622	3,951,805	11,589,108
Mississippi.....	26,212,518	8,779,494	3,798,315	976,525	283,746	3,829,203
Missouri.....	252,100,526	53,697,313	19,690,883	11,227,271	12,157,991	26,699,025
Montana.....	25,481,981	9,848,661	3,323,659	1,260,340	342,778	2,648,875
Nebraska.....	55,656,663	32,741,543	10,293,477	2,956,247	1,047,713	8,934,784
Nevada.....	8,129,769	3,167,648	1,245,618	413,109	520,304	889,099
New Hampshire.....	26,207,090	11,656,010	2,595,287	2,239,632	630,358	2,864,012
New Jersey.....	571,490,806	120,608,048	39,902,351	28,577,829	19,837,600	36,012,688
New Mexico.....	10,735,888	7,521,080	2,387,067	986,897	59,904	1,985,663
New York.....	2,261,252,863	479,922,850	312,645,238	146,393,092	215,816,077	140,179,562
North Carolina.....	69,710,688	15,356,157	6,278,134	3,016,707	2,035,833	9,103,890
North Dakota.....	14,060,532	7,553,793	2,342,490	445,032	7,255	1,595,345
Ohio.....	581,929,742	118,839,369	43,875,422	28,155,183	37,459,957	52,155,036
Oklahoma.....	86,553,750	29,644,620	12,814,435	9,785,380	6,254,759	22,109,781
Oregon.....	61,989,256	22,264,862	6,815,819	3,381,104	813,718	6,542,254
Pennsylvania.....	814,710,312	249,891,805	82,596,503	57,900,769	49,295,327	71,903,692
Rhode Island.....	64,419,964	16,025,355	5,974,872	4,624,764	3,357,537	5,687,911
South Carolina.....	28,448,613	7,949,772	2,974,919	1,156,043	32,743	3,472,111
South Dakota.....	14,730,234	11,122,190	3,279,051	531,014		2,488,766
Tennessee.....	87,647,132	21,675,822	11,294,080	4,202,931	773,332	9,700,063
Texas.....	236,412,297	83,894,653	44,816,146	24,334,791	11,468,265	61,054,016
Utah.....	27,512,618	8,333,588	2,051,082	1,374,297	265,338	2,025,376
Vermont.....	18,252,739	6,959,156	2,005,353	1,540,648	346,422	1,564,593
Virginia.....	93,664,244	24,750,486	10,130,342	4,545,187	1,184,716	10,609,023
Washington.....	135,495,571	49,921,214	12,757,898	7,093,480	5,365,970	13,172,546
West Virginia.....	63,816,425	18,778,198	6,737,571	3,981,476	387,097	8,412,956
Wisconsin.....	213,406,075	55,184,610	18,385,929	12,965,510	4,533,514	17,583,004
Wyoming.....	12,231,331	6,601,996	1,415,604	706,028		1,347,018
Total.....	9,921,952,483	2,628,056,629	1,089,646,082	636,738,218	556,392,180	974,325,446

¹ For explanation of item, see p. 9.² Alaska included in the State of Washington.

TABLE 6.—*Individual returns for 1930 by States and Territories, showing sources of income and deductions, net income, and net loss for prior year—Continued*

States and Territories	Sources of income				
	Interest on Government obligations not wholly exempt from tax	Dividends on stock of domestic corporations	Fiduciary ¹	Interest and other income	Total income
Alabama.....	\$150, 106	\$14, 686, 532	\$1, 735, 617	\$9, 275, 842	\$116, 579, 592
Alaska ²					
Arizona.....	41, 037	4, 817, 300	609, 833	4, 617, 711	51, 562, 289
Arkansas.....	42, 427	5, 104, 507	857, 080	3, 956, 893	56, 763, 408
California.....	2, 085, 355	245, 138, 259	25, 284, 888	139, 035, 159	1, 618, 864, 375
Colorado.....	358, 799	26, 676, 642	2, 047, 141	14, 706, 272	151, 222, 226
Connecticut.....	845, 449	141, 572, 350	11, 644, 101	37, 471, 545	492, 069, 674
Delaware.....	742, 775	39, 529, 752	1, 991, 467	6, 438, 202	89, 090, 814
District of Columbia.....	493, 331	31, 920, 148	6, 004, 300	21, 705, 793	256, 812, 457
Florida.....	441, 370	35, 109, 846	4, 181, 580	17, 158, 044	168, 319, 406
Georgia.....	270, 674	23, 077, 437	1, 874, 671	8, 204, 233	159, 868, 698
Hawaii.....	72, 062	12, 445, 731	1, 063, 272	2, 410, 324	46, 364, 333
Idaho.....	18, 949	2, 270, 582	212, 975	2, 288, 099	31, 961, 892
Illinois.....	2, 809, 312	339, 336, 495	36, 618, 068	283, 493, 074	2, 090, 684, 305
Indiana.....	1, 258, 053	49, 508, 059	2, 220, 288	14, 147, 538	334, 006, 475
Iowa.....	225, 532	27, 868, 646	1, 628, 036	18, 897, 458	210, 858, 569
Kansas.....	273, 337	14, 665, 143	1, 175, 139	9, 133, 505	154, 471, 647
Kentucky.....	440, 233	34, 660, 961	2, 730, 846	10, 523, 878	169, 442, 152
Louisiana.....	284, 662	22, 147, 176	1, 412, 540	14, 719, 165	171, 600, 786
Maine.....	195, 992	22, 665, 073	2, 322, 432	14, 589, 291	107, 746, 635
Maryland.....	647, 959	86, 435, 696	13, 744, 565	40, 973, 142	418, 993, 116
Massachusetts.....	1, 997, 951	291, 904, 273	31, 827, 817	114, 516, 835	1, 210, 789, 885
Michigan.....	860, 452	156, 705, 568	9, 762, 530	71, 654, 751	844, 762, 111
Minnesota.....	872, 937	51, 589, 542	4, 371, 616	25, 250, 401	319, 032, 225
Mississippi.....	25, 304	4, 569, 205	328, 328	3, 836, 979	52, 639, 617
Missouri.....	1, 412, 588	95, 187, 452	6, 868, 671	36, 790, 953	515, 832, 673
Montana.....	102, 707	5, 614, 914	349, 273	3, 691, 936	52, 665, 124
Nebraska.....	120, 360	13, 085, 780	1, 116, 951	10, 129, 152	136, 082, 670
Nevada.....	5, 512	3, 208, 381	961, 481	1, 297, 150	19, 838, 071
New Hampshire.....	100, 545	16, 291, 773	1, 168, 217	6, 342, 213	70, 095, 137
New Jersey.....	1, 271, 285	200, 667, 460	22, 838, 976	106, 166, 762	1, 147, 373, 805
New Mexico.....	12, 453	2, 591, 394	342, 328	3, 205, 740	29, 828, 414
New York.....	7, 865, 176	1, 134, 430, 593	126, 960, 100	467, 102, 580	5, 292, 568, 131
North Carolina.....	212, 346	32, 356, 322	1, 455, 634	4, 595, 455	144, 121, 166
North Dakota.....	9, 909	1, 614, 022	99, 647	2, 130, 210	29, 858, 235
Ohio.....	3, 835, 792	228, 504, 383	14, 083, 012	49, 719, 704	1, 158, 557, 600
Oklahoma.....	474, 081	24, 204, 344	1, 275, 764	10, 887, 476	204, 004, 390
Oregon.....	156, 832	11, 052, 707	1, 121, 316	9, 876, 270	124, 014, 138
Pennsylvania.....	3, 751, 883	431, 625, 929	58, 484, 482	175, 333, 433	1, 995, 494, 135
Rhode Island.....	283, 859	43, 075, 945	4, 712, 208	15, 909, 338	164, 071, 753
South Carolina.....	36, 019	5, 768, 417	803, 542	4, 206, 872	54, 849, 095
South Dakota.....	24, 489	2, 491, 387	178, 623	2, 388, 291	37, 234, 045
Tennessee.....	231, 739	24, 449, 939	2, 575, 100	10, 153, 891	172, 704, 029
Texas.....	1, 099, 381	61, 951, 969	5, 750, 678	41, 832, 529	572, 614, 725
Utah.....	58, 082	7, 826, 512	389, 666	3, 501, 708	53, 338, 267
Vermont.....	47, 631	9, 404, 551	858, 088	4, 544, 287	45, 523, 468
Virginia.....	310, 592	30, 751, 966	3, 213, 794	13, 084, 848	192, 245, 198
Washington.....	278, 088	29, 789, 299	2, 077, 521	20, 977, 351	276, 928, 938
West Virginia.....	506, 419	27, 129, 186	1, 147, 401	4, 297, 289	135, 194, 018
Wisconsin.....	434, 668	67, 824, 515	4, 696, 051	41, 582, 598	436, 596, 474
Wyoming.....	36, 211	1, 999, 862	281, 650	1, 685, 468	26, 305, 168
Total.....	38, 133, 605	4, 197, 303, 925	429, 459, 304	1, 940, 437, 638	22, 412, 445, 510

¹ For explanation of item, see p. 9.² Alaska included in the State of Washington.

TABLE 6.—*Individual returns for 1930 by States and Territories, showing sources of income and deductions, net income, and net loss for prior year—Continued*

States and Territories	Deductions				Net income	Net loss for prior year ⁴
	Net loss from sale of real estate, stocks, bonds, etc., other than reported for tax credit on capital net loss from sale of assets held more than 2 years	Net loss from business and partnership	Contributions	All other ³		
Alabama.....	\$3, 183, 557	\$1, 144, 171	\$2, 502, 041	\$15, 849, 313	\$93, 900, 510	\$83, 918
Alaska ²						
Arizona.....	1, 312, 532	700, 027	540, 190	6, 234, 456	42, 775, 084	33, 791
Arkansas.....	1, 251, 033	992, 799	1, 390, 108	9, 846, 482	43, 282, 986	221, 684
California.....	63, 589, 138	16, 386, 774	17, 761, 373	190, 523, 435	1, 330, 603, 655	3, 016, 025
Colorado.....	6, 329, 973	1, 115, 477	2, 353, 671	15, 627, 496	125, 795, 609	269, 358
Connecticut.....	32, 563, 187	2, 532, 804	9, 914, 533	46, 384, 934	400, 674, 216	572, 229
Delaware.....	10, 035, 790	824, 475	1, 904, 073	64, 913, 188	64, 913, 288	18, 418
District of Columbia.....	8, 780, 160	1, 010, 438	4, 044, 875	25, 418, 536	217, 558, 448	281, 655
Florida.....	10, 377, 067	2, 132, 827	2, 749, 968	26, 149, 150	126, 910, 394	729, 952
Georgia.....	5, 147, 176	1, 493, 272	3, 312, 181	21, 835, 020	128, 081, 049	316, 699
Hawaii.....	1, 011, 047	148, 284	692, 652	6, 996, 410	37, 245, 940	21, 605
Idaho.....	434, 936	257, 524	294, 458	3, 217, 600	27, 757, 374	37, 641
Illinois.....	119, 284, 097	14, 249, 680	41, 156, 324	285, 546, 997	1, 630, 447, 207	4, 058, 983
Indiana.....	10, 366, 933	2, 568, 642	6, 320, 670	33, 810, 016	280, 940, 214	368, 214
Iowa.....	5, 187, 692	1, 589, 940	3, 745, 251	25, 369, 929	174, 965, 757	294, 496
Kansas.....	3, 027, 215	2, 295, 309	2, 687, 799	18, 832, 148	127, 629, 176	279, 876
Kentucky.....	8, 954, 429	1, 823, 041	3, 557, 318	20, 008, 885	135, 098, 479	128, 534
Louisiana.....	6, 213, 826	1, 044, 604	2, 697, 242	22, 209, 071	138, 836, 043	534, 309
Maine.....	4, 468, 061	661, 458	1, 892, 492	10, 034, 117	90, 690, 507	92, 136
Maryland.....	17, 968, 395	3, 165, 914	6, 666, 147	36, 565, 412	354, 627, 248	330, 513
Massachusetts.....	64, 038, 542	5, 827, 465	20, 579, 225	110, 010, 913	1, 010, 333, 740	789, 993
Michigan.....	39, 847, 575	6, 749, 729	15, 599, 594	114, 174, 175	668, 391, 038	2, 402, 981
Minnesota.....	12, 897, 561	1, 964, 210	5, 825, 106	31, 773, 035	266, 572, 313	243, 875
Mississippi.....	746, 137	1, 107, 988	1, 319, 124	8, 909, 979	40, 556, 389	109, 333
Missouri.....	24, 886, 336	3, 411, 020	11, 065, 044	56, 822, 086	419, 648, 187	657, 437
Montana.....	1, 120, 170	743, 143	472, 889	4, 833, 687	45, 495, 235	82, 343
Nebraska.....	2, 718, 414	1, 182, 043	2, 270, 772	15, 976, 598	113, 934, 543	238, 942
Nevada.....	777, 952	143, 182	243, 915	1, 984, 827	16, 688, 195	443
New Hampshire.....	2, 439, 056	455, 244	1, 146, 501	6, 039, 597	60, 014, 739	2, 478
New Jersey.....	55, 816, 450	4, 564, 497	20, 391, 356	109, 868, 653	956, 732, 849	1, 225, 338
New Mexico.....	332, 282	277, 803	298, 238	3, 949, 120	24, 970, 971	59, 967
New York.....	464, 729, 268	39, 165, 483	109, 119, 079	490, 424, 195	4, 189, 130, 106	13, 097, 268
North Carolina.....	5, 090, 802	1, 818, 002	5, 049, 527	28, 538, 351	103, 624, 484	450, 039
North Dakota.....	379, 506	576, 232	492, 149	3, 933, 356	24, 476, 992	25, 546
Ohio.....	57, 364, 898	7, 113, 599	24, 806, 116	118, 875, 853	950, 397, 134	2, 050, 458
Oklahoma.....	7, 211, 658	3, 896, 967	3, 417, 428	32, 067, 642	157, 410, 695	623, 325
Oregon.....	3, 117, 260	1, 073, 253	1, 422, 001	12, 325, 517	106, 076, 107	283, 979
Pennsylvania.....	102, 499, 006	16, 050, 974	47, 407, 225	209, 222, 821	1, 620, 314, 109	2, 336, 872
Rhode Island.....	9, 090, 257	1, 406, 151	3, 310, 172	13, 693, 810	136, 571, 363	143, 925
South Carolina.....	1, 310, 399	742, 101	1, 547, 088	8, 535, 331	42, 714, 132	56, 488
South Dakota.....	381, 264	365, 050	518, 739	4, 515, 004	31, 453, 988	6, 713
Tennessee.....	4, 536, 429	1, 243, 711	4, 128, 959	22, 372, 409	140, 422, 521	219, 852
Texas.....	13, 995, 229	9, 101, 320	9, 198, 283	91, 470, 176	448, 849, 717	1, 793, 285
Utah.....	1, 416, 079	244, 234	761, 859	5, 546, 896	45, 369, 199	40, 402
Vermont.....	1, 365, 755	333, 511	905, 363	3, 659, 498	39, 259, 341	4, 690
Virginia.....	7, 061, 726	1, 449, 203	4, 740, 526	22, 721, 259	156, 272, 484	357, 280
Washington.....	7, 151, 078	1, 561, 611	2, 793, 900	26, 564, 366	238, 857, 983	471, 337
West Virginia.....	4, 455, 160	719, 237	2, 568, 305	16, 725, 170	110, 726, 146	142, 456
Wisconsin.....	16, 011, 920	1, 883, 142	6, 951, 855	54, 092, 317	357, 657, 240	239, 723
Wyoming.....	501, 897	359, 954	237, 042	2, 226, 758	22, 979, 517	74, 667
Total.....	1, 232, 776, 310	172, 537, 519	424, 770, 746	2, 463, 725, 994	18, 118, 634, 941	39, 920, 711

² Alaska included in the State of Washington.³ Includes "taxes paid" and "interest paid" and other deductions. (See Tables 8 and 8A.)⁴ This item appears in Tables 1 and 2 of Statistics of Income for 1929 and earlier years. The figures exclude in all years amounts for net incomes under \$5,000.

TABLE 7.—*Individual returns for 1930 by net income classes, showing sources of income and deductions, net income, and net loss for prior year*

[For text defining certain items and describing methods of tabulating and estimating data, see pp. 1-4]

Net income classes (Thousands of dollars)	Sources of income				
	Wages and salaries	Business	Partnership ¹	Profit from sale of real estate, stocks, bonds, etc., other than taxed as capital net gain from sale of assets held more than 2 years	Capital net gain from sale of assets held more than 2 years
Under 5 (estimated).....	\$5,514,346,298	\$1,412,604,477	\$302,715,459	\$109,085,305	-----
5 under 6.....	757,905,457	210,800,635	74,854,130	31,585,422	-----
6 under 7.....	518,821,960	153,354,785	60,029,288	27,822,007	-----
7 under 8.....	397,872,489	119,889,609	51,143,955	27,129,734	-----
8 under 9.....	302,392,983	93,869,763	41,727,326	25,011,141	-----
9 under 10.....	256,262,875	77,077,640	37,068,160	23,762,379	-----
10 under 11.....	193,410,213	58,256,651	29,231,359	20,553,589	-----
11 under 12.....	165,705,920	48,254,198	27,296,877	17,530,193	-----
12 under 13.....	138,080,773	40,946,497	23,748,238	16,935,075	-----
13 under 14.....	122,967,234	34,958,183	21,217,610	15,804,825	-----
14 under 15.....	109,029,812	28,839,233	18,998,502	14,196,353	-----
15 under 20.....	374,579,047	102,082,660	73,481,683	59,117,080	-----
20 under 25.....	224,621,237	56,743,582	49,886,618	47,326,428	-----
25 under 30.....	148,820,729	38,944,538	35,635,825	34,439,863	-----
30 under 40.....	182,810,960	44,067,590	48,248,934	52,223,121	\$4,285,274
40 under 50.....	107,737,807	26,379,351	34,298,459	30,027,324	9,285,673
50 under 60.....	72,113,546	17,688,781	27,050,942	17,745,590	16,474,618
60 under 70.....	53,694,426	13,029,750	16,825,683	9,859,106	18,406,869
70 under 80.....	39,483,378	7,889,416	15,351,553	6,466,989	18,236,752
80 under 90.....	27,982,255	5,414,194	14,353,804	4,501,660	17,240,762
90 under 100.....	21,556,824	4,264,851	9,742,464	4,216,088	17,449,688
100 under 150.....	65,454,755	15,681,191	28,291,068	11,463,562	63,887,781
150 under 200.....	30,259,164	6,366,196	13,967,636	6,467,441	47,758,193
200 under 250.....	17,464,230	2,832,054	9,483,279	2,391,734	35,777,534
250 under 300.....	12,316,468	2,180,119	7,467,819	1,602,568	25,248,493
300 under 400.....	16,044,838	1,046,709	6,634,085	3,093,582	41,573,301
400 under 500.....	7,170,438	1,851,078	3,906,338	2,179,003	25,577,775
500 under 750.....	17,511,596	1,914,083	2,384,580	2,926,773	45,761,616
750 under 1,000.....	3,455,894	499,393	2,691,589	1,116,419	32,614,534
1,000 under 1,500.....	7,627,487	289,437	310,693	3,748,082	34,491,380
1,500 under 2,000.....	3,103,849	-----	1,363,849	2,811,346	8,511,505
2,000 under 3,000.....	505,309	-----	111,543	3,518,368	16,193,898
3,000 under 4,000.....	5,186,850	34,361	-----	94	2,127,736
4,000 under 5,000.....	289,573	-----	-----	40,202	2,705,984
5,000 and over.....	5,365,809	5,624	126,734	39,772	72,782,814
Total.....	9,921,952,483	2,628,056,629	1,089,646,082	636,738,218	556,392,180

¹ For explanation of item, see p. 9.

TABLE 7.—*Individual returns for 1930 by net income classes, showing sources of income and deductions, net income, and net loss for prior year—Continued*

Net income classes (Thousands of dollars)	Sources of income					
	Rents and royalties	Interest on Government obligations not wholly exempt from tax	Dividends on stock of domestic corporations	Fiduciary ¹	Interest and other income	Total income
Under 5 (estimated).....	\$494, 924, 553	-----	\$488, 648, 239	\$91, 059, 272	\$792, 245, 329	\$9, 205, 628, 932
5 under 6.....	60, 421, 577	-----	123, 927, 794	20, 588, 011	97, 250, 659	1, 377, 333, 685
6 under 7.....	45, 772, 520	-----	118, 970, 054	18, 466, 906	81, 296, 799	1, 024, 534, 319
7 under 8.....	37, 061, 053	-----	112, 680, 911	16, 230, 536	71, 027, 220	833, 035, 507
8 under 9.....	30, 768, 918	-----	109, 512, 834	14, 858, 897	62, 437, 304	680, 579, 166
9 under 10.....	25, 913, 163	-----	108, 063, 517	14, 078, 751	55, 845, 655	598, 072, 140
10 under 11.....	20, 721, 765	\$1, 810, 194	89, 400, 198	11, 740, 027	45, 740, 243	470, 864, 239
11 under 12.....	17, 882, 618	1, 516, 159	82, 452, 509	11, 417, 773	39, 774, 065	411, 830, 312
12 under 13.....	15, 134, 490	1, 575, 029	78, 453, 322	10, 179, 147	35, 420, 053	360, 472, 624
13 under 14.....	14, 056, 718	1, 169, 947	74, 834, 942	8, 987, 861	30, 651, 138	324, 648, 458
14 under 15.....	11, 427, 092	1, 294, 173	69, 986, 899	8, 731, 158	29, 886, 901	292, 390, 123
15 under 20.....	44, 488, 911	5, 046, 834	302, 942, 797	34, 529, 931	110, 547, 096	1, 106, 816, 039
20 under 25.....	29, 300, 276	4, 085, 202	234, 564, 001	25, 710, 928	77, 844, 182	750, 082, 454
25 under 30.....	19, 848, 323	2, 925, 568	178, 447, 126	21, 561, 733	55, 088, 555	535, 712, 260
30 under 40.....	26, 821, 861	4, 083, 770	280, 223, 768	30, 266, 007	75, 947, 572	748, 978, 857
40 under 50.....	15, 994, 389	2, 639, 491	190, 776, 044	20, 146, 984	48, 750, 531	486, 036, 053
50 under 60.....	10, 821, 527	2, 007, 310	157, 447, 728	15, 700, 925	36, 104, 411	373, 155, 378
60 under 70.....	7, 516, 739	1, 288, 324	117, 572, 205	9, 407, 326	26, 386, 446	273, 986, 874
70 under 80.....	6, 041, 769	970, 125	101, 681, 472	7, 066, 663	20, 360, 600	223, 548, 717
80 under 90.....	4, 021, 877	698, 989	84, 714, 241	5, 379, 815	15, 291, 539	179, 599, 436
90 under 100.....	2, 913, 672	567, 584	66, 359, 988	3, 832, 333	13, 021, 499	143, 924, 991
100 under 150.....	10, 104, 921	1, 690, 028	238, 099, 831	11, 921, 501	37, 754, 059	484, 348, 697
150 under 200.....	4, 645, 703	1, 530, 031	136, 693, 543	4, 831, 261	18, 045, 707	270, 564, 875
200 under 250.....	4, 296, 548	1, 083, 330	77, 535, 096	1, 945, 013	9, 520, 454	162, 329, 272
250 under 300.....	917, 399	385, 504	61, 988, 905	1, 578, 049	7, 742, 274	121, 427, 598
300 under 400.....	3, 808, 875	275, 561	86, 792, 745	2, 691, 028	9, 902, 365	171, 863, 089
400 under 500.....	1, 158, 444	183, 979	46, 405, 497	556, 069	4, 469, 880	93, 458, 501
500 under 750.....	2, 973, 808	307, 353	97, 758, 450	1, 684, 909	7, 521, 678	180, 744, 846
750 under 1,000.....	851, 638	74, 514	50, 732, 202	2, 067, 402	5, 515, 835	99, 619, 420
1,000 under 1,500.....	1, 178, 997	69, 992	71, 694, 140	1, 849, 668	5, 524, 932	126, 784, 808
1,500 under 2,000.....	2, 147, 997	822, 117	27, 877, 377	153, 867	2, 803, 470	49, 595, 377
2,000 under 3,000.....	324, 942	10, 463	33, 340, 288	199, 059	1, 879, 031	56, 082, 901
3,000 under 4,000.....	15, 253	6, 170	23, 970, 997	40, 494	2, 712, 105	34, 094, 060
4,000 under 5,000.....	-----	5, 596	16, 728, 761	-----	449, 948	20, 220, 064
5,000 and over.....	47, 110	10, 268	56, 025, 504	-----	5, 677, 803	140, 081, 438
Total.....	974, 325, 446	38, 133, 605	4, 197, 303, 925	429, 459, 304	1, 940, 437, 638	22, 412, 445, 510

¹ For explanation of item, see p. 1.

TABLE 7.—*Individual returns for 1930 by net income classes, showing sources of income and deductions, net income, and net loss for prior year—Continued*

Net income classes (Thousands of dollars)	Deductions				Net income	Net loss for prior year ²
	Net loss from sale of real estate, stocks, bonds, etc., other than reported for tax credit on capital net loss from sale of assets held more than 2 years	Net loss from busi- ness and partnership	Contribu- tions	All other ¹		
Under 5 (estimated) ³	\$285,654,869	\$67,318,947	\$138,552,321	\$1,116,556,146	\$7,597,546,649	-----
5 under 6	46,859,727	6,685,619	22,571,618	146,655,901	1,154,560,820	\$1,155,231
6 under 7	42,237,676	5,515,825	17,081,564	109,015,117	850,684,137	1,427,165
7 under 8	38,611,154	5,091,313	13,947,123	91,162,462	684,223,450	1,337,146
8 under 9	35,642,652	3,990,627	11,623,127	76,939,700	552,383,060	1,318,651
9 under 10	34,728,725	4,263,504	10,223,061	66,945,241	481,911,609	1,154,550
10 under 11	30,869,512	3,281,528	8,074,021	52,437,937	376,201,241	984,621
11 under 12	25,955,119	3,299,165	7,264,954	45,028,169	330,282,905	1,009,288
12 under 13	24,425,649	2,427,945	6,461,131	40,184,487	286,973,412	918,888
13 under 14	23,852,617	2,069,283	5,997,842	35,459,346	257,269,370	921,290
14 under 15	23,656,912	2,043,339	5,245,027	31,073,438	230,371,407	805,560
15 under 20	92,620,934	8,200,507	20,680,557	123,267,857	862,046,184	3,143,295
20 under 25	66,568,329	6,835,590	14,735,375	82,337,432	579,605,728	1,841,981
25 under 30	45,563,212	5,061,026	10,841,945	55,863,175	418,382,902	2,257,447
30 under 40	69,437,380	6,698,870	16,046,355	76,075,360	580,720,892	2,756,911
40 under 50	39,248,204	4,389,860	11,088,505	46,793,731	384,515,663	2,095,455
50 under 60	34,247,188	3,549,480	9,259,276	36,870,868	289,228,566	1,485,233
60 under 70	25,063,901	2,549,816	6,969,050	25,846,048	213,558,059	1,048,585
70 under 80	22,451,890	2,272,477	6,044,290	21,299,653	171,480,407	768,273
80 under 90	19,914,186	3,216,597	4,606,101	17,915,689	133,946,863	348,326
90 under 100	14,581,964	1,427,281	3,935,203	13,154,683	110,825,860	725,159
100 under 150	50,040,693	5,150,849	13,781,674	41,204,841	374,170,634	1,997,098
150 under 200	34,914,560	3,864,249	7,755,614	23,274,575	200,755,877	2,038,641
200 under 250	17,666,935	2,418,008	4,753,950	15,414,812	122,075,567	990,754
250 under 300	12,918,871	852,400	3,860,040	7,611,762	96,184,525	596,500
300 under 400	15,366,073	2,082,671	5,807,261	13,407,127	135,199,957	651,559
400 under 500	11,219,996	703,199	3,222,344	6,381,797	71,931,165	1,123,895
500 under 750	21,129,797	1,778,110	6,099,909	12,878,541	138,858,489	2,515,136
750 under 1,000	13,115,738	1,458,998	3,560,157	8,643,639	72,834,888	1,649,146
1,000 under 1,500	5,152,019	1,500,899	4,465,834	10,629,509	105,036,547	-----
1,500 under 2,000	1,646,460	641,738	2,429,887	4,014,472	40,862,820	854,927
2,000 under 3,000	2,476,092	29,529	2,097,903	1,950,355	49,529,022	-----
3,000 under 4,000	1,882,477	497,682	3,902,550	2,983,878	24,827,473	-----
4,000 under 5,000	1,194,502	1,367,701	173,509	469,978	17,014,374	-----
5,000 and over	1,860,201	2,887	11,605,663	3,978,268	122,634,419	-----
Total	1,232,776,310	172,537,519	424,770,746	2,463,725,994	18,118,634,941	39,920,711

² Includes "taxes paid" and "interest paid" and other deductions. (See Tables 8 and 8A.)³ This item appears in Tables 1 and 2 of Statistics of Income for 1929 and earlier years. The figures exclude, in all years, amounts for net incomes under \$5,000.

TABLE 7A.—Individual returns for 1930 on Form 1040 with no net income, by deficit classes, showing sources of income and deductions, and deficit

[For text defining items and describing methods of tabulating and estimating data, see pp. 1-4]

Deficit classes (Thousands of dollars)	Sources of income			
	Wages and salaries	Business	Partnership ¹	Profit from sale of real estate, stocks, bonds, etc., including capital net gain from sale of assets held more than 2 years
Under 5.....	\$109,215,627	\$33,537,767	\$20,908,855	\$14,956,094
5 under 10.....	51,478,963	10,774,801	7,139,811	6,338,557
10 under 25.....	53,679,013	12,694,674	11,102,459	16,733,486
25 under 50.....	27,408,470	5,427,964	6,704,634	6,923,113
50 under 100.....	18,250,201	2,851,996	5,464,684	8,078,628
100 under 150.....	6,912,517	771,324	2,206,307	4,811,844
150 under 300.....	6,635,012	1,217,455	1,942,082	2,306,811
300 under 500.....	2,544,236	380,704	657,799	2,047,663
500 under 1,000.....	1,699,106	173,626	425,152	1,537,701
1,000 and over.....	402,524	142,884	120,507	3,330,309
Not classified by size of deficit.....	5,501,274	1,723,933	587,446	1,070,526
Total.....	283,726,943	69,697,128	57,259,736	68,134,732

Deficit classes (Thousands of dollars)	Sources of income					Total income
	Rents and royalties	Interest on Government obligations not wholly exempt from tax	Dividends on stock of domestic corporations	Fiduciary ¹	Interest and other income	
Under 5.....	\$52,499,474	\$1,348,286	\$85,600,745	\$5,568,302	\$42,328,537	\$365,963,687
5 under 10.....	15,909,739	880,460	48,074,756	2,430,961	15,025,935	158,053,983
10 under 25.....	15,178,329	1,251,168	80,571,855	4,577,704	31,214,028	227,002,716
25 under 50.....	7,521,895	667,214	52,427,522	2,399,489	23,565,572	133,045,873
50 under 100.....	4,894,548	660,723	60,909,649	1,617,065	18,332,309	121,059,803
100 under 150.....	1,623,216	313,857	24,455,236	973,674	7,605,083	49,673,058
150 under 300.....	1,663,129	304,296	27,377,156	849,794	7,052,565	49,348,300
300 under 500.....	491,557	98,713	15,811,864	508,657	3,845,244	26,386,437
500 under 1,000.....	63,860	49,998	13,049,565	451,032	3,805,477	21,255,517
1,000 and over.....	429,549	3,637	17,330,064	104,568	4,460,135	26,330,177
Not classified by size of deficit.....	3,184,670	159,787	9,379,138	361,973	4,294,766	26,263,513
Total.....	103,459,966	5,738,139	434,987,550	19,843,219	161,535,651	1,204,383,064

Deficit classes (Thousands of dollars)	Deductions					Deficit
	Net loss from sale of real estate, stocks, bonds, etc., including capital net loss from sale of assets held more than 2 years	Net loss from business and partnership	Contributions	All other ²	Total	
Under 5.....	\$198,924,339	\$119,455,945	\$5,724,481	\$196,529,811	\$520,634,576	\$154,670,889
5 under 10.....	130,630,326	70,364,532	2,162,346	110,162,741	313,319,945	155,265,962
10 under 25.....	247,936,325	95,260,187	3,909,425	143,048,946	490,154,883	263,152,167
25 under 50.....	190,482,546	63,045,175	1,665,502	96,680,055	351,873,278	218,827,405
50 under 100.....	177,300,346	54,215,229	1,121,880	99,926,798	332,564,253	211,504,450
100 under 150.....	93,622,287	31,517,498	445,893	39,120,925	164,606,603	114,933,545
150 under 300.....	109,202,497	43,140,871	703,033	48,722,308	201,768,709	152,420,409
300 under 500.....	56,680,369	28,239,849	196,882	27,958,245	113,075,345	86,688,908
500 under 1,000.....	42,625,189	21,816,095	222,907	23,925,656	88,589,847	67,334,330
1,000 and over.....	36,735,736	32,234,170	39,771	43,425,426	112,435,103	86,104,926
Not classified by size of deficit.....	23,103,341	10,733,695	437,630	20,538,252	54,812,918	28,549,405
Total.....	1,307,143,301	570,023,246	16,629,750	850,039,163	2,743,835,460	1,539,452,396

¹ For explanation of item, see p. 9.² Includes "taxes paid" and "interest paid" and other deductions. (See Tables 8 and 8A.)

TABLE 8.—*Individual returns for 1930 of net income of \$5,000 and over, by States and Territories, showing taxes paid other than Federal income tax, and interest paid*

[For text defining items, see pp. 15-16]

States and Territories	Taxes paid other than Federal income tax ¹			Interest paid		
	Total	Reported in deductions from total income	Reported in business deductions	Total	Reported in deductions from total income	Reported in business deductions
Alabama.....	\$1,919,340	\$1,748,110	\$171,230	\$3,555,633	\$3,360,502	\$195,131
Alaska ²						
Arizona.....	1,027,077	832,355	194,722	1,046,455	891,667	154,798
Arkansas.....	909,163	826,593	82,570	1,168,960	1,005,979	162,981
California.....	31,853,851	26,729,342	5,124,509	43,093,545	38,193,345	4,900,200
Colorado.....	2,630,820	2,133,423	497,397	3,188,411	2,722,846	465,565
Connecticut.....	8,640,563	8,100,617	539,946	14,554,273	13,875,366	678,907
Delaware.....	3,423,984	3,345,778	78,206	4,348,406	4,229,907	118,499
District of Columbia.....	4,793,597	4,463,726	329,871	6,434,711	6,013,421	421,290
Florida.....	3,703,863	3,422,729	281,134	4,550,734	4,292,352	258,022
Georgia.....	3,187,769	2,910,807	276,962	5,081,793	4,723,381	358,412
Hawaii.....	1,387,648	1,255,729	131,919	2,134,257	2,025,547	108,710
Idaho.....	421,941	247,731	174,210	399,737	287,651	112,086
Illinois.....	26,085,295	23,925,925	2,159,370	60,065,437	56,954,669	3,110,768
Indiana.....	5,751,928	4,890,737	861,191	6,964,973	6,363,409	601,564
Iowa.....	3,877,717	3,164,106	713,611	4,991,537	4,313,860	677,677
Kansas.....	3,182,332	2,304,042	878,290	3,011,861	2,405,737	606,127
Kentucky.....	3,592,653	3,194,979	397,674	4,891,416	4,515,951	375,465
Louisiana.....	2,551,048	2,262,469	288,579	4,256,767	3,971,838	284,929
Maine.....	2,376,160	1,998,504	377,656	2,772,992	2,509,468	263,524
Maryland.....	6,510,700	5,853,116	657,584	9,841,558	9,089,435	752,123
Massachusetts.....	37,129,023	35,232,334	1,896,689	25,772,087	24,195,452	1,576,635
Michigan.....	18,853,176	17,463,979	1,389,197	29,879,783	28,356,215	1,523,568
Minnesota.....	5,929,145	5,343,022	585,223	7,121,079	6,607,161	513,918
Mississippi.....	1,221,772	1,000,282	221,490	1,019,189	850,853	168,336
Missouri.....	10,372,624	9,681,730	690,894	14,395,973	13,608,336	787,637
Montana.....	834,621	502,050	332,571	1,231,396	1,031,832	199,564
Nebraska.....	2,570,550	1,560,620	709,930	3,286,444	2,757,668	528,776
Nevada.....	436,631	371,113	65,518	394,900	346,616	48,344
New Hampshire.....	1,502,551	1,277,074	225,477	1,362,616	1,194,156	168,460
New Jersey.....	20,209,793	18,683,829	1,525,964	31,681,493	29,717,217	1,964,276
New Mexico.....	453,803	315,659	138,144	628,980	472,514	156,416
New York.....	122,646,989	118,938,907	3,708,082	145,365,666	138,387,224	6,978,442
North Carolina.....	3,398,691	3,147,563	251,128	5,268,356	5,063,625	204,731
North Dakota.....	397,457	310,255	87,202	347,377	283,926	63,451
Ohio.....	18,913,242	17,549,316	1,343,926	34,147,532	32,759,402	1,388,130
Oklahoma.....	4,370,470	3,678,262	692,208	5,590,644	5,064,748	525,896
Oregon.....	2,332,687	1,939,577	393,110	2,616,651	2,251,214	365,437
Pennsylvania.....	34,800,557	31,397,948	3,402,709	65,898,784	61,219,438	4,679,346
Rhode Island.....	3,143,640	2,873,013	270,627	3,502,068	3,205,385	296,683
South Carolina.....	996,471	895,985	100,486	1,248,937	1,110,038	138,899
South Dakota.....	651,770	478,080	173,690	548,153	454,918	93,235
Tennessee.....	3,026,226	2,746,312	279,914	5,215,486	4,856,846	358,640
Texas.....	10,075,545	8,690,162	1,385,383	15,197,525	13,764,112	1,433,413
Utah.....	743,420	625,129	118,291	1,384,938	1,259,737	125,201
Vermont.....	1,012,226	822,015	190,211	939,715	794,693	145,022
Virginia.....	4,067,108	3,625,356	441,752	5,528,262	5,061,396	466,866
Washington.....	3,741,397	3,203,778	537,619	5,172,338	4,546,387	625,951
West Virginia.....	2,259,069	1,960,554	299,116	4,101,454	3,841,124	260,330
Wisconsin.....	10,264,164	9,528,627	735,537	10,229,352	9,521,742	707,610
Wyoming.....	394,428	222,194	172,234	433,922	299,337	134,585
Total.....	444,577,395	407,996,443	36,580,952	615,864,209	574,629,633	41,234,576

¹ Excludes also certain income taxes paid foreign countries. (See p. 9.)² Alaska included in the State of Washington.

TABLE 8A.—*Individual returns for 1930 of net income of \$5,000 and over, by net income classes, showing taxes paid other than Federal income tax and interest paid*

[For text defining items, see pp. 15-16]

Net income classes (Thousands of dollars)	Taxes paid other than Federal income tax ¹			Interest paid		
	Total	Reported in deductions from total income	Reported in business deductions	Total	Reported in deductions from total income	Reported in business deductions
5 under 6.....	\$49,825,046	\$43,012,632	\$6,812,414	\$70,218,194	\$62,643,206	\$7,574,988
6 under 7.....	37,184,928	32,458,554	4,726,374	54,951,683	49,519,196	5,432,487
7 under 8.....	29,986,780	26,206,282	3,780,498	44,539,029	40,321,055	4,217,974
8 under 9.....	24,879,037	22,102,644	2,776,393	37,051,671	33,881,211	3,170,460
9 under 10.....	21,545,938	19,197,266	2,348,672	33,203,406	30,516,953	2,686,453
10 under 11.....	16,603,579	14,755,217	1,848,362	25,690,233	23,740,743	1,949,490
11 under 12.....	14,354,639	12,921,684	1,432,955	21,943,224	20,413,440	1,529,784
12 under 13.....	12,424,008	11,149,277	1,274,731	19,653,214	18,260,165	1,393,049
13 under 14.....	11,122,514	10,186,662	935,852	17,555,087	16,400,667	1,154,420
14 under 15.....	9,899,765	9,002,544	897,221	14,666,807	13,711,907	954,900
15 under 20.....	39,707,608	36,804,735	2,902,873	58,255,454	55,157,684	3,097,770
20 under 25.....	25,423,426	23,900,926	1,522,500	36,569,338	34,867,156	1,702,182
25 under 30.....	17,550,915	16,487,736	1,063,179	24,723,249	23,669,490	1,053,759
30 under 40.....	24,838,404	23,628,198	1,210,206	32,904,887	31,522,157	1,382,730
40 under 50.....	15,910,596	15,185,154	725,442	19,459,283	18,689,221	770,062
50 under 60.....	11,559,250	11,169,122	390,128	14,578,233	14,183,051	395,182
60 under 70.....	8,713,272	8,396,409	316,863	10,829,221	10,462,032	367,189
70 under 80.....	7,122,075	6,842,242	279,833	9,069,516	8,786,617	282,899
80 under 90.....	6,514,954	6,338,537	176,417	7,337,178	6,816,901	520,277
90 under 100.....	5,013,269	4,889,085	124,184	4,456,196	4,355,197	100,999
100 under 150.....	14,951,297	14,625,304	325,993	16,126,400	15,772,497	353,903
150 under 200.....	8,042,804	7,717,111	325,693	9,362,123	8,808,678	553,445
200 under 250.....	5,013,133	4,942,748	70,385	5,489,263	5,457,584	31,679
250 under 300.....	3,136,364	3,094,915	41,449	2,583,968	2,571,050	12,918
300 under 400.....	5,210,081	5,150,214	59,867	5,548,488	5,532,345	16,143
400 under 500.....	2,405,503	2,340,591	64,912	2,276,326	2,161,309	115,017
500 under 750.....	4,384,052	4,328,566	55,486	5,276,218	5,092,327	183,891
750 under 1,000.....	2,437,661	2,402,795	34,866	4,165,130	3,935,837	229,293
1,000 under 1,500.....	3,460,803	3,445,006	15,797	2,398,830	2,398,830	-----
1,500 under 2,000.....	1,637,298	1,620,457	16,841	1,162,900	1,162,114	786
2,000 under 3,000.....	1,257,574	1,257,574	-----	288,598	288,598	-----
3,000 under 4,000.....	869,495	858,977	10,518	1,763,852	1,763,852	-----
4,000 under 5,000.....	210,663	210,663	-----	141,549	141,549	-----
5,000 and over.....	1,380,664	1,366,616	14,048	1,625,461	1,625,014	447
Total.....	444,577,395	407,996,443	36,580,952	615,864,209	574,629,633	41,234,576

¹ Excludes also certain income taxes paid foreign countries. (See p. 9.)

TABLE 9.—*Individual returns for 1930 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits; also total number, net income, and tax for prior years*

[For text defining certain items and describing methods of tabulating and estimating data, see pp. 1-4]

ALABAMA

Net income classes (Thousands of dollars)	Number of re- turns	Net income	Tax	Tax before tax credits			Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain	25 per cent of tax on earned net in- come	12½ per cent on capital net loss
Under 1 ¹ (est.)	1, 097	\$632, 879						
Under 1 (est.)	52	23, 899	\$226	\$302			\$76	
1 under 2 ¹ (est.)	3, 423	5, 369, 212						
1 under 2 (est.)	2, 021	3, 488, 529	6, 083	8, 110			2, 027	
2 under 3 ¹ (est.)	2, 513	6, 266, 414						
2 under 3 (est.)	2, 095	5, 068, 515	20, 169	26, 892			6, 723	
3 under 4 ¹ (est.)	3, 269	11, 469, 049						
3 under 4 (est.)	1, 300	4, 613, 305	17, 211	22, 949			5, 738	
4 under 5 ¹ (est.)	1, 031	4, 474, 183						
4 under 5 (est.)	1, 670	7, 498, 762	19, 433	25, 911			6, 478	
5 under 6 ¹	175	945, 304						
5 under 6	1, 024	5, 616, 081	18, 783	24, 203			5, 420	
6 under 7 ¹	63	407, 354						
6 under 7	611	3, 961, 419	17, 925	22, 446			4, 521	
7 under 8 ¹	42	313, 292						
7 under 8	439	3, 293, 011	17, 000	21, 080			4, 080	
8 under 9 ¹	22	185, 519						
8 under 9	331	2, 812, 095	18, 788	22, 496			3, 708	
9 under 10 ¹	31	294, 887						
9 under 10	227	2, 150, 134	15, 573	19, 099			3, 526	
10 under 11	212	2, 221, 812	19, 249	22, 241	\$1, 011		4, 003	
11 under 12	130	1, 493, 209	14, 637	15, 604	1, 928		2, 895	
12 under 13	100	1, 253, 380	13, 583	13, 283	2, 417		2, 117	
13 under 14	95	1, 277, 367	15, 342	14, 977	3, 518		3, 153	
14 under 15	65	943, 909	13, 127	11, 857	3, 222		1, 952	
15 under 20	241	4, 159, 073	82, 353	65, 859	29, 205		12, 711	
20 under 25	97	2, 143, 613	58, 316	33, 259	31, 884		6, 827	
25 under 30	60	1, 641, 524	69, 955	34, 152	40, 707		4, 904	
30 under 40	73	2, 482, 547	124, 844	40, 059	89, 627	\$336	5, 178	
40 under 50	27	1, 201, 199	74, 948	19, 138	60, 724	1, 885	5, 093	\$1, 706
50 under 60	23	1, 269, 464	107, 328	23, 571	77, 340	9, 782	3, 229	136
60 under 70	9	576, 861	53, 013	9, 297	43, 361	1, 854	1, 079	420
70 under 80	13	977, 016	92, 952	7, 714	78, 949	11, 320	3, 598	1, 433
80 under 90	4	336, 904	36, 484	3, 577	26, 423	7, 291	807	
90 under 100	4	377, 085	48, 884	9, 527	31, 944	8, 876	1, 463	
100 under 150	9	1, 064, 729	132, 854	8, 348	96, 077	29, 042	613	
150 under 200	4	677, 280	108, 423	14, 023	70, 907	24, 705	1, 212	
200 under 250	2	(²)	(²)	(²)	(²)		(²)	
250 under 300								
300 under 400								
400 under 500	1	(²)	(²)			(²)	(²)	
500 under 750								
750 under 1,000								
1,000 under 1,500								
1,500 under 2,000								
2,000 under 3,000								
3,000 under 4,000								
4,000 under 5,000								
5,000 and over								
Classes grouped ³		919, 695	136, 101	4, 123	75, 060	57, 624	706	
Total	22, 605	93, 900, 510	1, 353, 584	544, 097	764, 304	152, 715	103, 837	3, 695
Summary for preceding years: ⁴								
1929	25, 818	122, 569, 172	2, 087, 718					
1928	26, 891	142, 167, 220	4, 035, 792					
1927	27, 992	133, 224, 614	2, 455, 166					
1926	28, 540	136, 523, 003	2, 449, 196					
1925	26, 278	130, 024, 575	2, 326, 213					
1924	47, 591	159, 918, 982	2, 771, 221					
1923	51, 049	159, 064, 390	2, 840, 975					
1922	43, 612	126, 908, 473	2, 892, 298					
1921	43, 009	117, 108, 806	2, 713, 826					
1920	52, 984	156, 604, 933	4, 482, 805					

For footnotes, see p. 138.

TABLE 9.—Individual returns for 1930 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits; also total number, net income, and tax for prior years—Continued

ARIZONA

Net income classes (Thousands of dollars)	Number of re- turns	Net income	Tax	Tax before tax credits			Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain	25 per cent of tax on earned net in- come	12½ per cent on capital net loss
Under 1 ¹ (est.)	416	\$234,251						
Under 1 (est.)	8	4,230	\$27	\$36			\$9	
1 under 2 ¹ (est.)	1,217	1,875,616						
1 under 2 (est.)	1,345	2,365,170	4,273	5,697			1,424	
2 under 3 ¹ (est.)	978	2,417,451						
2 under 3 (est.)	1,085	2,543,326	8,914	11,885			2,971	
3 under 4 ¹ (est.)	1,277	4,486,920						
3 under 4 (est.)	726	2,581,107	8,170	10,893			2,723	
4 under 5 ¹ (est.)	460	2,003,710						
4 under 5 (est.)	1,053	4,726,548	14,336	19,115			4,779	
5 under 6 ¹	74	396,449						
5 under 6	595	3,248,532	13,731	17,693			3,962	
6 under 7 ¹	27	172,479						
6 under 7	374	2,402,165	13,679	16,797			3,118	
7 under 8 ¹	19	144,229						
7 under 8	267	1,992,196	13,972	16,778			2,806	
8 under 9 ¹	11	93,366						
8 under 9	173	1,464,474	12,604	14,737			2,133	
9 under 10 ¹	9	85,664						
9 under 10	90	849,583	8,146	9,357			1,211	
10 under 11	56	589,252	6,058	6,526	\$294		762	
11 under 12	51	584,203	6,981	7,117	722		858	
12 under 13	46	572,303	8,003	7,714	1,118		829	
13 under 14	41	552,701	10,472	10,183	1,428		1,139	
14 under 15	30	432,941	8,098	7,679	1,461		1,042	
15 under 20	75	1,289,929	32,981	26,360	9,028		2,427	
20 under 25	26	589,398	22,953	15,406	9,461		1,914	
25 under 30	10	273,229	11,411	5,002	6,689		280	
30 under 40	22	750,569	37,919	14,206	27,330	\$428	3,703	\$342
40 under 50	10	456,084	33,200	9,231	22,558	2,041	630	
50 under 60	1	(?)	(?)	(?)	(?)	(?)	(?)	
60 under 70								
70 under 80	4	290,866	27,478	3,103	16,233	8,153	11	
80 under 90	5	429,366	45,167	154	14,512	30,510	9	
90 under 100	3	292,120	30,429	334	9,945	20,173	23	
100 under 150	3	376,288	60,929	11,105	50,238		414	
150 under 200								
200 under 250	2	(?)	(?)	(?)	(?)	(?)	(?)	
250 under 300								
300 under 400								
400 under 500								
500 under 750	1	(?)	(?)	(?)	(?)	(?)	(?)	
750 under 1,000								
1,000 under 1,500								
1,500 under 2,000								
2,000 under 3,000								
3,000 under 4,000								
4,000 under 5,000								
5,000 and over								
Classes grouped ²		1,208,369	144,348	2,649	13,728	128,005	34	
Total	10,590	42,775,064	584,279	249,777	184,745	189,310	39,211	342
Summary for preceding years: ³								
1929	12,448	60,788,434	1,113,774					
1928	11,527	58,368,659	1,000,308					
1927	11,059	45,837,158	697,800					
1926	10,509	41,716,578	498,896					
1925	10,104	41,382,939	544,953					
1924	21,301	58,273,049	511,987					
1923	22,899	59,526,474	603,100					
1922	20,079	48,459,738	687,026					
1921	18,477	48,310,197	516,637					
1920	24,812	67,280,486	1,325,905					

For footnotes see p. 138.

TABLE 9.—Individual returns for 1930 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits; also total number, net income, and tax for prior years—Continued

ARKANSAS

Net income classes (Thousands of dollars)	Number of re- turns	Net income	Tax	Tax before tax credits			Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain	25 per cent of tax on earned net in- come	12½ per cent on capital net loss
Under 1 ¹ (est.)	913	\$529, 078						
Under 1 (est.)	23	12, 928	\$133	\$178			\$45	
1 under 2 ¹ (est.)	2, 141	3, 298, 492						
1 under 2 (est.)	1, 046	1, 792, 279	3, 273	4, 364			1, 091	
2 under 3 ¹ (est.)	2, 019	5, 020, 166						
2 under 3 (est.)	745	1, 775, 274	6, 953	9, 272			2, 319	
3 under 4 ¹ (est.)	1, 909	6, 576, 300						
3 under 4 (est.)	490	1, 759, 432	4, 846	6, 461			1, 615	
4 under 5 ¹ (est.)	582	2, 531, 144						
4 under 5 (est.)	821	3, 686, 108	7, 643	10, 190			2, 547	
5 under 6 ¹	94	505, 819						
5 under 6	485	2, 653, 608	9, 197	11, 796			2, 599	
6 under 7	35	228, 130						
6 under 7	314	2, 027, 293	9, 163	11, 288			2, 125	
7 under 8 ¹	27	202, 055						
7 under 8	210	1, 568, 376	8, 617	10, 443			1, 826	
8 under 9 ¹	22	185, 482						
8 under 9	130	1, 102, 449	7, 194	8, 540			1, 346	
9 under 10 ¹	10	94, 148						
9 under 10	89	845, 118	6, 184	7, 583			1, 399	
10 under 11	65	683, 377	5, 956	6, 752	\$334		1, 130	
11 under 12	52	598, 849	6, 915	7, 139	761		985	
12 under 13	32	400, 880	4, 860	4, 825	808		773	
13 under 14	35	472, 781	5, 644	5, 255	1, 224		835	
14 under 15	28	404, 751	6, 584	6, 491	1, 374		1, 281	
15 under 20	91	1, 579, 491	37, 231	29, 653	11, 316		3, 738	
20 under 25	36	795, 201	25, 114	15, 336	11, 933		2, 155	
25 under 30	20	544, 628	19, 247	8, 254	12, 759		1, 766	
30 under 40	13	431, 063	19, 718	6, 027	14, 009		318	
40 under 50	4	(²)	(²)	(²)	(²)	(²)	(²)	
50 under 60	5	270, 742	15, 562	2, 525	13, 644		607	
60 under 70	1	(²)	(²)	(²)	(²)	(²)	(²)	
70 under 80								
80 under 90	1	(²)	(²)	(²)	(²)	(²)	(²)	
90 under 100	1	(²)						
100 under 150								
150 under 200								
200 under 250								
250 under 300	1	(²)	(²)		(²)			(²)
300 under 400								
400 under 500								
500 under 750								
750 under 1,000								
1,000 under 1,500								
1,500 under 2,000								
2,000 under 3,000								
3,000 under 4,000								
4,000 under 5,000								
5,000 and over								
Classes grouped ²		707, 644	31, 753	6, 184	64, 542	\$6, 196	848	\$44, 321
Total	12, 490	43, 282, 986	241, 787	178, 556	132, 704	6, 196	31, 348	44, 321
Summary for preceding years: ³								
1929	15, 813	68, 910, 936	712, 954					
1928	16, 660	71, 689, 792	877, 747					
1927	17, 331	75, 553, 896	1, 339, 952					
1926	19, 363	84, 661, 070	1, 481, 272					
1925	20, 597	84, 474, 350	1, 434, 504					
1924	35, 484	110, 255, 418	1, 458, 499					
1923	35, 788	109, 793, 634	2, 050, 416					
1922	32, 072	95, 625, 678	2, 314, 409					
1921	33, 830	92, 616, 903	1, 866, 164					
1920	38, 113	118, 060, 710	3, 268, 450					

For footnotes see p. 138.

TABLE 9.—Individual returns for 1930 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits; also total number, net income, and tax for prior years—Continued

CALIFORNIA

Net income classes (Thousands of dollars)	Number of returns	Net income	Tax	Tax before tax credits			Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain	25 per cent of tax on earned net income	12½ per cent on capital net loss
Under 1 ¹ (est.)	12,561	\$7,312,851						
Under 1 (est.)	286	190,850	\$1,927	\$2,572			\$645	
1 under 2 ¹ (est.)	36,198	56,409,538						
1 under 2 (est.)	34,497	60,369,015	103,447	137,929			34,482	
2 under 3 ¹ (est.)	30,980	76,691,160						
2 under 3 (est.)	31,333	74,139,822	276,693	368,924			92,231	
3 under 4 ¹	32,943	114,456,122						
3 under 4 (est.)	16,198	57,879,672	189,841	253,120			63,279	
4 under 5 ¹ (est.)	9,795	42,582,044						
4 under 5 (est.)	21,935	98,414,288	287,682	383,574			95,892	
5 under 6 ¹	1,968	10,676,129						
5 under 6	16,826	91,930,465	395,310	501,494			106,184	
6 under 7 ¹	973	6,302,839						
6 under 7	11,080	71,555,751	398,197	497,631			99,434	
7 under 8 ¹	668	4,972,933						
7 under 8	7,545	56,386,808	378,733	464,592			85,859	
8 under 9 ¹	467	3,958,067						
8 under 9	5,100	43,180,766	337,858	403,628			65,770	
9 under 10 ¹	443	4,198,501						
9 under 10	3,625	34,347,870	318,566	375,500			56,934	
10 under 11	2,683	28,107,545	277,492	308,217	\$13,014		43,739	
11 under 12	2,144	24,635,096	287,664	296,601	31,692		40,629	
12 under 13	1,686	21,041,984	283,797	280,079	41,539		37,821	
13 under 14	1,299	17,529,165	265,616	252,669	45,118		32,171	
14 under 15	1,033	14,964,102	247,719	229,907	50,995		33,183	
15 under 20	3,283	56,462,090	1,237,104	950,173	393,409		136,478	
20 under 25	1,766	39,268,594	1,242,022	746,563	598,122		102,663	
25 under 30	918	25,049,689	1,057,279	525,291	606,622		74,634	
30 under 40	1,073	36,786,531	1,997,689	777,860	1,324,762	\$22,834	100,604	\$27,163
40 under 50	569	25,183,054	1,751,943	543,835	1,241,068	64,210	73,252	28,918
50 under 60	322	17,568,822	1,403,402	332,807	1,065,866	93,339	45,635	42,975
60 under 70	215	13,850,940	1,345,745	293,758	937,426	170,771	35,158	21,052
70 under 80	136	10,155,855	1,087,885	182,164	774,929	163,035	19,995	12,248
80 under 90	111	9,375,172	1,062,754	161,579	830,451	114,405	16,677	27,004
90 under 100	62	5,878,589	698,594	78,589	508,458	125,315	7,875	5,893
100 under 150	165	19,712,603	2,644,534	259,644	1,951,409	495,439	16,620	45,338
150 under 200	66	11,206,378	1,601,919	145,347	1,172,559	348,525	9,419	55,093
200 under 250	27	6,033,309	897,366	56,290	512,029	331,511	1,360	1,104
250 under 300	19	5,196,581	824,117	44,092	594,645	196,164	1,376	9,408
300 under 400	22	7,370,243	1,168,697	109,747	608,457	455,151	3,776	882
400 under 500	8	3,707,734	641,820	86,891	514,258	105,568	1,500	63,397
500 under 750	12	7,486,524	1,193,801	75,826	651,935	470,842	490	4,312
750 under 1,000	5	4,311,231	656,510	5,615	356,618	295,306	1,029	
1,000 under 1,500	3	3,765,823	572,334	4,860	273,535	294,556	617	
1,500 under 2,000								
2,000 under 3,000								
3,000 under 4,000								
4,000 under 5,000								
5,000 and over								
Total	293,048	1,330,603,655	27,136,057	10,172,368	15,098,916	3,746,971	1,537,411	344,787
Summary for preceding years: ³								
1929	309,047	1,689,896,424	45,360,278					
1928	316,738	1,765,573,139	63,707,136					
1927	315,566	1,582,576,258	46,044,994					
1926	315,344	1,571,673,638	46,238,346					
1925	305,074	1,490,419,792	37,127,167					
1924	511,218	1,741,063,671	37,880,658					
1923	517,109	1,697,902,803	39,958,780					
1922	420,923	1,357,524,521	43,778,932					
1921	386,082	1,168,021,448	36,438,432					
1920	396,973	1,329,006,594	50,447,505					

For footnotes see p. 138.

TABLE 9.—Individual returns for 1930 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits; also total number, net income, and tax for prior years—Continued

COLORADO

Net income classes (Thousands of dollars)	Number of re- turns	Net income	Tax	Tax before tax credits			Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain	25 per cent of tax on earned net income	12½ per cent on capital net loss
Under 1 ¹ (est.).....	1,624	\$910,596						
Under 1 (est.).....	58	32,918	\$244	\$325			\$81	
1 under 2 ¹ (est.).....	4,353	6,622,619						
1 under 2 (est.).....	2,985	5,144,773	8,414	11,219			2,805	
2 under 3 ¹ (est.).....	3,639	9,008,849						
2 under 3 (est.).....	2,014	4,810,867	18,200	24,266			6,066	
3 under 4 ¹ (est.).....	3,693	12,819,094						
3 under 4 (est.).....	1,641	5,878,862	17,419	23,226			5,807	
4 under 5 ¹ (est.).....	1,042	4,545,870						
4 under 5 (est.).....	2,142	9,558,410	21,224	28,299			7,075	
5 under 6 ¹	193	1,041,730						
5 under 6.....	1,449	7,919,736	26,902	34,999			8,097	
6 under 7 ¹	111	719,314						
6 under 7.....	857	5,530,155	25,717	31,991			6,274	
7 under 8 ¹	60	446,611						
7 under 8.....	605	4,523,077	25,415	31,194			5,779	
8 under 9 ¹	49	417,800						
8 under 9.....	465	3,944,076	25,822	30,913			5,091	
9 under 10 ¹	49	465,364						
9 under 10.....	302	2,863,007	22,339	26,786			4,447	
10 under 11.....	271	2,837,520	23,346	25,840	\$1,259		3,753	
11 under 12.....	208	2,378,475	24,550	25,807	2,988		4,245	
12 under 13.....	155	1,935,301	21,992	21,133	3,883		3,024	
13 under 14.....	144	1,943,613	23,866	22,477	5,054		3,665	
14 under 15.....	117	1,692,622	23,856	21,817	5,724		3,685	
15 under 20.....	300	5,196,657	90,797	68,150	37,281		14,634	
20 under 25.....	159	3,538,061	100,392	57,305	54,486		11,399	
25 under 30.....	74	2,023,152	76,881	35,161	48,938		7,218	
30 under 40.....	79	2,727,790	150,233	56,445	98,237	\$1,369	5,520	\$298
40 under 50.....	38	1,685,689	112,502	29,883	82,665	6,122	3,291	2,877
50 under 60.....	32	1,783,150	139,946	20,614	109,756	11,227	1,649	2
60 under 70.....	19	1,206,926	115,866	24,421	85,729	10,990	3,092	2,182
70 under 80.....	12	896,718	90,244	14,868	71,989	11,912	3,011	5,514
80 under 90.....	5	420,189	43,724	1,753	36,342	5,635	6	
90 under 100.....	6	574,681	63,778	4,550	47,898	12,112	612	170
100 under 150.....	17	2,066,602	265,808	13,223	240,504	25,148	1,310	11,757
150 under 200.....	6	1,057,353	145,336	8,317	118,398	32,157	655	12,881
200 under 250.....	5	1,145,907	176,590	7,496	163,688	14,870	643	8,821
250 under 300.....								
300 under 400.....	5	1,812,490	260,612	736	172,372	97,742	293	9,945
400 under 500.....	2	(?)	(?)	(?)	(?)	(?)	(?)	(?)
500 under 750.....								
750 under 1,000.....	1	(?)	(?)	(?)	(?)	(?)	(?)	(?)
1,000 under 1,500.....								
1,500 under 2,000.....								
2,000 under 3,000.....								
3,000 under 4,000.....								
4,000 under 5,000.....								
5,000 and over.....								
Classes grouped ²		1,668,985	297,781	14,759	282,981	710	669	
Total.....	28,986	125,795,609	2,439,796	717,973	1,670,172	229,994	123,896	54,447
Summary for preced- ing years: ³								
1929.....	31,268	158,751,528	3,534,404					
1928.....	31,091	158,931,875	4,459,057					
1927.....	31,727	148,473,486	3,307,180					
1926.....	35,110	154,804,655	2,959,248					
1925.....	35,808	150,363,411	2,840,926					
1924.....	73,350	205,087,973	3,162,736					
1923.....	72,366	200,572,724	3,267,732					
1922.....	67,463	184,572,407	4,869,555					
1921.....	69,676	174,490,980	3,862,862					
1920.....	74,198	219,277,184	6,766,900					

For footnotes see p. 138.

TABLE 9.—Individual returns for 1930 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits; also total number, net income, and tax for prior years—Continued

CONNECTICUT

Net income classes (Thousands of dollars)	Number of re- turns	Net income	Tax	Tax before tax credits			Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain	25 per cent of tax on earned net income	12½ per cent on capital net loss
Under 1 ¹ (est.)	2, 771	\$1, 590, 554						
Under 1 (est.)	223	126, 219	\$812	\$1, 082			\$270	
1 under 2 ¹ (est.)	8, 916	13, 811, 842						
1 under 2 (est.)	9, 758	16, 683, 893	25, 175	33, 567			8, 392	
2 under 3 ¹ (est.)	7, 720	19, 051, 263						
2 under 3 (est.)	7, 217	17, 149, 704	63, 898	85, 198			21, 300	
3 under 4 ¹ (est.)	8, 389	29, 581, 864						
3 under 4 (est.)	3, 511	12, 489, 390	40, 581	54, 108			13, 527	
4 under 5 ¹ (est.)	2, 969	13, 064, 381						
4 under 5 (est.)	5, 331	23, 848, 342	60, 217	80, 289			20, 072	
5 under 6 ¹	766	4, 152, 002						
5 under 6	3, 281	17, 901, 422	60, 680	79, 100			18, 420	
6 under 7 ¹	425	2, 749, 284						
6 under 7	2, 349	15, 212, 680	66, 520	84, 450			17, 930	
7 under 8 ¹	324	2, 413, 946						
7 under 8	1, 687	12, 582, 127	64, 887	81, 979			17, 092	
8 under 9 ¹	239	2, 030, 582						
8 under 9	1, 200	10, 170, 783	60, 622	74, 837			14, 215	
9 under 10 ¹	210	1, 994, 497						
9 under 10	989	9, 334, 220	65, 033	81, 305			16, 272	
10 under 11	816	8, 537, 485	57, 353	67, 416	\$3, 849		13, 912	
11 under 12	662	7, 603, 799	62, 097	65, 273	9, 894		13, 070	
12 under 13	550	6, 872, 097	69, 220	69, 070	13, 687		13, 537	
13 under 14	497	6, 694, 281	70, 285	68, 125	17, 095		14, 935	
14 under 15	412	5, 980, 094	74, 038	68, 133	20, 461		14, 556	
15 under 20	1, 222	21, 036, 930	343, 205	256, 382	146, 682		59, 859	
20 under 25	671	14, 893, 855	382, 391	202, 441	226, 196		46, 246	
25 under 30	412	11, 199, 168	391, 511	157, 454	273, 760		39, 703	
30 under 40	467	16, 052, 054	759, 500	231, 786	582, 064	\$11, 751	54, 995	\$11, 106
40 under 50	252	11, 239, 260	685, 832	137, 723	567, 637	23, 239	24, 909	17, 858
50 under 60	157	8, 573, 944	640, 698	106, 796	498, 550	77, 208	21, 364	20, 492
60 under 70	109	7, 126, 854	604, 677	64, 304	526, 944	49, 953	10, 299	26, 225
70 under 80	60	4, 508, 749	421, 839	41, 902	355, 136	61, 939	5, 587	31, 551
80 under 90	46	3, 854, 445	398, 030	34, 231	328, 938	57, 322	5, 319	17, 142
90 under 100	38	3, 592, 758	416, 367	39, 889	336, 884	56, 762	6, 478	10, 690
100 under 150	90	10, 855, 569	1, 400, 530	100, 908	1, 199, 273	160, 657	15, 234	45, 074
150 under 200	39	6, 590, 816	956, 050	23, 351	843, 258	109, 976	2, 472	18, 063
200 under 250	12	2, 673, 507	414, 090	28, 819	311, 476	79, 540	1, 655	4, 090
250 under 300	8	2, 202, 077	298, 451	9, 162	152, 664	141, 847	717	4, 505
300 under 400	10	3, 558, 435	621, 744	36, 993	509, 369	78, 092	777	1, 933
400 under 500	3	1, 325, 277	193, 139	2, 212	110, 270	81, 181	524	
500 under 750	10	5, 941, 631	1, 001, 108	20, 042	758, 752	225, 640	1, 288	2, 038
750 under 1,000	2	(?)	(?)	(?)	(?)	(?)	(?)	(?)
1,000 under 1,500								
1,500 under 2,000	1	(?)	(?)	(?)	(?)	(?)	(?)	
2,000 under 3,000								
3,000 under 4,000								
4,000 under 5,000								
5,000 and over								
Classes grouped ²		3, 772, 136	665, 076	26, 207	563, 119	92, 922	957	16, 215
Total	74, 821	400, 674, 216	11, 435, 656	2, 514, 534	8, 355, 958	1, 308, 029	515, 883	226, 982
Summary for preceding years: ³								
1929	82, 049	561, 547, 753	23, 693, 045					
1928	81, 063	522, 496, 528	23, 104, 139					
1927	77, 778	451, 001, 651	16, 117, 674					
1926	81, 449	433, 776, 846	13, 751, 314					
1925	74, 595	404, 498, 337	13, 533, 997					
1924	143, 406	478, 174, 249	12, 593, 904					
1923	149, 820	473, 804, 719	11, 199, 184					
1922	128, 431	401, 720, 143	13, 130, 562					
1921	123, 369	343, 017, 180	10, 633, 045					
1920	148, 195	451, 737, 702	15, 774, 598					

For footnotes see p. 138.

TABLE 9.—Individual returns for 1930 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits; also total number, net income, and tax for prior years—Continued

DELAWARE

Net income classes (Thousands of dollars)	Number of returns	Net income	Tax	Tax before tax credits			Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain	25 per cent of tax on earned net income	12½ per cent on capital net loss
Under 1 ¹ (est.).....	410	\$248,699						
Under 1 (est.).....	42	20,261	\$161	\$214			\$53	
1 under 2 ¹ (est.).....	1,511	2,371,269						
1 under 2 (est.).....	997	1,721,214	2,960	3,947			987	
2 under 3 ¹ (est.).....	1,121	2,743,099						
2 under 3 (est.).....	819	1,941,439	7,231	9,642			2,411	
3 under 4 ¹ (est.).....	948	3,300,563						
3 under 4 (est.).....	446	1,590,061	5,692	7,589			1,897	
4 under 5 ¹ (est.).....	317	1,392,596						
4 under 5 (est.).....	560	2,500,592	5,859	7,811			1,952	
5 under 6 ¹	94	514,759						
5 under 6.....	369	2,013,847	6,757	8,683			1,926	
6 under 7 ¹	58	374,266						
6 under 7.....	241	1,561,418	6,601	8,384			1,783	
7 under 8 ¹	31	231,994						
7 under 8.....	180	1,340,539	7,105	8,704			1,599	
8 under 9 ¹	28	239,787						
8 under 9.....	136	1,153,574	7,136	8,643			1,507	
9 under 10 ¹	27	253,835						
9 under 10.....	106	1,007,874	5,992	7,547			1,555	
10 under 11.....	76	803,205	4,559	5,221	\$499		1,161	
11 under 12.....	69	791,411	6,051	6,486	997		1,432	
12 under 13.....	68	842,930	6,179	5,726	1,602		1,149	
13 under 14.....	62	833,605	8,796	8,869	2,075		2,148	
14 under 15.....	39	564,430	7,847	7,243	1,926		1,322	
15 under 20.....	175	3,020,760	45,688	33,277	21,277		8,866	
20 under 25.....	92	2,039,580	50,770	25,075	30,867		5,172	
25 under 30.....	59	1,615,719	59,837	24,413	40,301		4,877	
30 under 40.....	69	2,376,739	105,126	22,571	86,926	\$824	5,131	\$64
40 under 50.....	41	1,833,814	112,347	20,102	88,236	9,883	5,329	545
50 under 60.....	29	1,682,837	123,525	29,847	98,927	6,686	5,570	6,365
60 under 70.....	22	1,444,356	125,003	12,023	90,057	26,873	1,853	2,097
70 under 80.....	25	1,908,762	184,997	15,343	170,142	8,908	3,091	6,305
80 under 90.....	10	847,103	85,168	7,545	66,882	23,390	1,635	11,014
90 under 100.....	10	933,163	98,707	2,229	89,983	9,653	736	2,422
100 under 150.....	18	2,214,870	292,153	13,121	285,099	4,847	2,754	8,160
150 under 200.....	11	1,889,957	278,723	13,945	227,105	40,071	2,103	295
200 under 250.....	7	1,583,232	254,168	15,437	217,184	27,260	1,055	4,658
250 under 300.....	1	(2)	(2)		(2)			(2)
300 under 400.....	7	2,426,923	413,648	1,008	416,153	1,569	239	4,843
400 under 500.....	2	(2)	(2)		(2)			(2)
500 under 750.....	4	2,342,006	407,120	5,940	332,573	69,255	3	645
750 under 1,000.....	2	1,610,093	296,999	3,642	300,802	2,835	716	9,564
1,000 under 1,500.....	3	3,708,819	695,867		715,737	630	452	20,048
1,500 under 2,000.....								
2,000 under 3,000.....								
3,000 under 4,000.....								
4,000 under 5,000.....								
5,000 and over.....								
Classes grouped ²		1,174,288	208,960		209,838			878
Total.....	9,342	64,913,288	3,927,732	350,227	3,495,188	232,684	72,464	77,903
Summary for preceding years: ³								
1929.....	9,780	148,850,300	14,524,946					
1928.....	9,592	107,335,477	10,592,856					
1927.....	9,266	90,262,899	7,970,035					
1926.....	9,301	70,544,423	5,100,884					
1925.....	9,131	54,597,972	2,780,200					
1924.....	18,592	64,179,747	2,432,617					
1923.....	19,202	57,186,685	1,402,093					
1922.....	17,141	53,981,068	1,833,712					
1921.....	15,889	43,676,893	1,284,365					
1920.....	18,937	55,633,321	2,122,025					

For footnotes see p. 133.

TABLE 9.—Individual returns for 1930 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits; also total number, net income, and tax for prior years—Continued

DISTRICT OF COLUMBIA

Net income classes (Thousands of dollars)	Number of returns	Net income	Tax	Tax before tax credits			Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain	25 per cent of tax on earned net income	12½ per cent on capital net loss
Under 1 ¹ (est.).....	698	\$404, 118	—	—	—	—	—	—
Under 1 (est.).....	103	53, 957	\$514	\$686	—	—	\$172	—
1 under 2 ¹ (est.).....	4, 717	7, 386, 148	—	—	—	—	—	—
1 under 2 (est.).....	9, 834	17, 125, 444	27, 380	36, 506	—	—	9, 126	—
2 under 3 ¹ (est.).....	3, 371	8, 330, 730	—	—	—	—	—	—
2 under 3 (est.).....	8, 160	19, 351, 776	74, 100	98, 800	—	—	24, 700	—
3 under 4 ¹ (est.).....	4, 567	15, 943, 638	—	—	—	—	—	—
3 under 4 (est.).....	3, 990	14, 149, 668	48, 475	64, 633	—	—	16, 158	—
4 under 5 ¹ (est.).....	1, 649	7, 133, 556	—	—	—	—	—	—
4 under 5 (est.).....	4, 786	21, 476, 808	58, 556	78, 075	—	—	19, 519	—
5 under 6 ¹	223	1, 203, 972	—	—	—	—	—	—
5 under 6.....	2, 555	13, 944, 661	51, 432	67, 491	—	—	16, 059	—
6 under 7 ¹	96	615, 046	—	—	—	—	—	—
6 under 7.....	1, 440	9, 285, 733	45, 195	58, 013	—	—	12, 818	—
7 under 8 ¹	61	459, 354	—	—	—	—	—	—
7 under 8.....	982	7, 337, 960	43, 575	54, 361	—	—	1, 0786	—
8 under 9 ¹	43	363, 145	—	—	—	—	—	—
8 under 9.....	670	5, 683, 746	39, 459	48, 725	—	—	9, 266	—
9 under 10 ¹	34	324, 586	—	—	—	—	—	—
9 under 10.....	486	4, 607, 982	35, 968	44, 022	—	—	8, 054	—
10 under 11.....	361	3, 777, 667	32, 336	37, 714	\$1, 746	—	7, 124	—
11 under 12.....	296	3, 391, 721	34, 454	37, 570	4, 294	—	7, 410	—
12 under 13.....	212	2, 636, 834	31, 127	32, 290	5, 139	—	6, 302	—
13 under 14.....	183	2, 476, 294	34, 229	34, 540	6, 361	—	6, 672	—
14 under 15.....	157	2, 275, 503	36, 324	35, 081	7, 926	—	6, 683	—
15 under 20.....	500	8, 582, 842	180, 616	154, 063	59, 150	—	32, 597	—
20 under 25.....	250	5, 570, 490	173, 363	115, 020	85, 295	—	26, 952	—
25 under 30.....	167	4, 535, 737	183, 645	98, 108	109, 484	—	23, 947	—
30 under 40.....	169	5, 766, 687	303, 684	124, 113	204, 680	\$4, 476	28, 542	\$1, 051
40 under 50.....	87	3, 850, 376	256, 807	80, 105	186, 923	11, 927	13, 022	9, 126
50 under 60.....	49	2, 664, 493	223, 789	57, 307	160, 765	15, 157	7, 322	2, 118
60 under 70.....	36	2, 328, 367	215, 263	38, 969	169, 651	19, 370	5, 798	6, 929
70 under 80.....	24	1, 805, 996	179, 459	37, 277	154, 589	10, 108	5, 676	16, 839
80 under 90.....	13	1, 087, 813	123, 516	16, 469	33, 183	16, 349	2, 081	404
90 under 100.....	14	1, 314, 644	147, 746	13, 325	91, 247	44, 297	1, 123	—
100 under 150.....	34	4, 029, 483	537, 736	73, 445	459, 500	54, 360	4, 729	44, 840
150 under 200.....	19	3, 308, 307	523, 132	41, 360	470, 650	25, 557	2, 922	11, 513
200 under 250.....	3	652, 985	103, 112	10, 605	62, 933	30, 285	711	—
250 under 300.....	1	(2)	(2)	(2)	(2)	(2)	(2)	(2)
300 under 400.....	1	(2)	(2)	(2)	(2)	(2)	(2)	(2)
400 under 500.....	1	(2)	(2)	(2)	(2)	(2)	(2)	(2)
500 under 750.....	2	(2)	(2)	(2)	(2)	(2)	(2)	(2)
750 under 1,000.....	—	—	—	—	—	—	—	—
1,000 under 1,500.....	—	—	—	—	—	—	—	—
1,500 under 2,000.....	—	—	—	—	—	—	—	—
2,000 under 3,000.....	—	—	—	—	—	—	—	—
3,000 under 4,000.....	—	—	—	—	—	—	—	—
4,000 under 5,000.....	—	—	—	—	—	—	—	—
5,000 and over.....	—	—	—	—	—	—	—	—
Classes grouped ²	—	2, 320, 181	455, 948	56, 184	357, 442	43, 464	998	144
Total.....	51, 044	217, 558, 448	4, 200, 940	1, 644, 857	2, 690, 966	275, 350	317, 269	92, 964
Summary for preceding years: ³	—	—	—	—	—	—	—	—
1929.....	48, 087	242, 282, 698	6, 408, 622	—	—	—	—	—
1928.....	44, 183	227, 620, 606	7, 474, 643	—	—	—	—	—
1927.....	39, 560	198, 938, 042	6, 027, 133	—	—	—	—	—
1926.....	40, 024	198, 055, 768	5, 526, 436	—	—	—	—	—
1925.....	43, 293	200, 353, 699	5, 718, 046	—	—	—	—	—
1924.....	77, 836	253, 312, 253	5, 765, 861	—	—	—	—	—
1923.....	75, 796	221, 950, 528	6, 097, 678	—	—	—	—	—
1922.....	77, 923	231, 328, 739	8, 336, 587	—	—	—	—	—
1921.....	89, 966	248, 345, 804	7, 704, 564	—	—	—	—	—
1920.....	109, 730	299, 802, 574	9, 468, 632	—	—	—	—	—

For footnotes see p. 138.

TABLE 9.—Individual returns for 1930 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits; also total number, net income, and tax for prior years—Continued

FLORIDA

Net income classes (Thousands of dollars)	Number of returns	Net income	Tax	Tax before tax credits			Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain	25 per cent of tax on earned net income	12½ per cent on capital net loss
Under 1 ¹ (est.)	1,832	\$1,060,289						
Under 1 (est.)	82	41,927	\$352	\$470			\$118	
1 under 2 ¹ (est.)	4,139	6,269,206						
1 under 2 (est.)	2,358	4,078,027	8,664	11,553			2,889	
2 under 3 ¹ (est.)	3,632	9,046,640						
2 under 3 (est.)	1,925	4,521,302	16,874	22,498			5,624	
3 under 4 ¹ (est.)	4,116	14,306,577						
3 under 4 (est.)	1,227	4,441,676	11,321	15,095			3,774	
4 under 5 ¹ (est.)	1,301	5,656,963						
4 under 5 (est.)	1,880	8,457,291	18,531	24,708			6,177	
5 under 6 ¹	238	1,288,008						
5 under 6	1,282	6,999,196	23,917	31,258			7,341	
6 under 7 ¹	133	854,953						
6 under 7	767	4,955,876	22,845	28,597			5,752	
7 under 8 ¹	88	658,044						
7 under 8	579	4,324,013	24,813	30,400			5,587	
8 under 9 ¹	77	652,557						
8 under 9	391	3,303,412	21,846	26,371			4,525	
9 under 10 ¹	75	711,658						
9 under 10	320	3,034,362	25,082	30,432			5,350	
10 under 11	251	2,621,658	21,569	24,325	\$1,090		3,846	
11 under 12	225	2,581,333	24,906	26,152	3,225		4,471	
12 under 13	156	1,949,965	20,781	20,721	3,872		3,812	
13 under 14	102	1,376,053	17,321	16,268	3,505		2,452	
14 under 15	111	1,605,817	19,268	17,608	5,292		3,632	
15 under 20	310	5,312,932	92,585	70,493	35,752		13,660	
20 under 25	151	3,359,811	95,892	55,527	50,164		9,799	
25 under 30	100	2,722,945	107,492	47,813	64,925		5,246	
30 under 40	106	3,680,252	183,251	70,214	132,001	\$1,640	9,270	\$11,334
40 under 50	51	2,284,770	160,346	47,496	116,830	3,251	3,707	3,524
50 under 60	27	1,478,709	109,058	22,069	90,383	4,048	1,826	5,616
60 under 70	24	1,572,647	149,433	13,530	99,240	37,393	1,030	
70 under 80	13	992,081	94,566	8,709	71,667	16,493	1,286	1,017
80 under 90	8	666,318	72,611	7,451	48,649	17,008	497	
90 under 100	5	472,433	43,084	664	21,173	31,911	131	10,533
100 under 150	28	3,356,187	435,764	34,709	316,858	90,270	4,940	1,133
150 under 200	7	1,207,886	188,683	11,782	173,289	6,192	1,237	1,343
200 under 250	7	1,542,072	240,406	688	211,996	28,987	615	650
250 under 300	4	1,109,784	189,269	4,189	182,053	4,090	547	516
300 under 400								
400 under 500	3	1,333,687	215,915		160,537	55,477		99
500 under 750	2	1,021,077	183,946		179,136	5,250	440	
750 under 1,000								
1,000 under 1,500								
1,500 under 2,000								
2,000 under 3,000								
3,000 under 4,000								
4,000 under 5,000								
5,000 and over								
Classes grouped ²								
Total	28,133	126,910,394	2,840,391	722,090	1,971,637	302,010	119,581	35,765
Summary for preced- ing years: ³								
1929	30,040	164,355,108	5,936,377					
1928	32,155	178,843,603	7,714,261					
1927	40,080	206,917,657	6,047,244					
1926	56,109	322,601,033	10,415,636					
1925	76,213	649,932,382	28,857,501					
1924	64,306	250,963,654	7,229,272					
1923	49,591	156,500,260	3,693,955					
1922	41,531	132,047,020	4,059,859					
1921	42,249	119,557,316	2,929,409					
1920	42,210	141,105,124	5,242,705					

For footnotes see p. 138.

TABLE 9.—Individual returns for 1930 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits; also total number, net income, and tax for prior years—Continued

GEORGIA

Net income classes (Thousands of dollars)	Number of re- turns	Net income	Tax	Tax before tax credits			Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain	25 per cent of tax on earned net in- come	12½ per cent on capital net loss
Under 1 ¹ (est.)	1,076	\$609,052						
Under 1 (est.)	69	42,901	\$375	\$501			\$126	
1 under 2 ¹ (est.)	3,559	5,603,163						
1 under 2 (est.)	2,858	4,927,465	7,816	10,422			2,606	
2 under 3 ¹ (est.)	2,919	7,264,106						
2 under 3 (est.)	2,437	5,845,341	22,728	30,303			7,575	
3 under 4 ¹ (est.)	4,461	15,611,524						
3 under 4 (est.)	1,433	5,165,269	12,955	17,272			4,317	
4 under 5 ¹ (est.)	1,526	6,624,301						
4 under 5 (est.)	2,460	10,984,530	22,544	30,059			7,515	
5 under 6 ¹	262	1,417,088						
5 under 6	1,539	8,411,009	26,698	35,813			9,115	
6 under 7 ¹	129	833,730						
6 under 7	949	6,116,350	26,619	34,099			7,480	
7 under 8 ¹	80	594,212						
7 under 8	649	4,835,997	25,396	32,173			6,777	
8 under 9 ¹	58	491,970						
8 under 9	455	3,860,172	22,239	28,161			5,922	
9 under 10 ¹	45	425,633						
9 under 10	300	2,841,407	19,511	24,420			4,909	
10 under 11	249	2,608,090	19,140	22,566	\$1,279		4,705	
11 under 12	237	2,726,135	23,306	25,606	3,528		5,828	
12 under 13	173	2,160,688	21,313	22,637	4,245		5,569	
13 under 14	149	2,008,355	22,838	22,413	5,219		4,794	
14 under 15	108	1,563,602	22,404	21,842	5,367		4,805	
15 under 20	344	5,906,072	100,658	79,414	40,414		19,170	
20 under 25	150	3,331,492	89,637	51,636	50,558		12,557	
25 under 30	96	2,648,201	94,550	42,249	64,459		12,158	
30 under 40	89	3,060,017	145,302	46,199	109,584	\$1,876	11,260	\$1,097
40 under 50	56	2,469,546	159,751	42,657	122,395	5,303	8,162	2,442
50 under 60	28	1,535,686	119,189	27,023	101,479	588	5,488	4,413
60 under 70	17	1,107,454	103,810	23,345	84,653	4,056	3,864	4,380
70 under 80	9	673,068	70,595	11,804	56,221	4,476	1,537	369
80 under 90	5	425,489	49,330	2,520	25,028	22,234	414	38
90 under 100	2	190,818	19,137		12,860	6,497	220	
100 under 150	15	1,774,912	226,562	17,358	159,605	52,595	2,236	760
150 under 200	1	(2)	(2)	(2)	(2)	(2)	(2)	
200 under 250	2	(2)	(2)	(2)	(2)	(2)	(2)	
250 under 300	1	(2)	(2)			(2)		
300 under 400								
400 under 500								
500 under 750	1	(2)	(2)		(2)	(2)	(2)	
750 under 1,000								
1,000 under 1,500								
1,500 under 2,000								
2,000 under 3,000								
3,000 under 4,000								
4,000 under 5,000								
5,000 and over								
Classes grouped ²		1,386,204	184,841	856	76,336	108,400	751	
Total	28,996	128,081,049	1,659,244	703,348	923,230	206,025	159,860	13,499
Summary for preced- ing years: ³								
1929	32,289	163,181,491	2,785,942					
1928	32,921	167,063,587	3,806,534					
1927	33,818	167,407,479	3,612,724					
1926	36,744	171,146,482	2,888,409					
1925	37,410	177,203,659	3,529,883					
1924	62,651	210,908,421	3,398,860					
1923	71,341	222,888,344	3,766,159					
1922	69,988	199,432,531	4,557,769					
1921	67,719	180,311,466	3,892,645					
1920	73,325	228,619,716	7,697,693					

For footnotes see p. 138.

TABLE 9.—Individual returns for 1930 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits; also total number, net income, and tax for prior years—Continued

HAWAII

Net income classes (Thousands of dollars)	Number of returns	Net income	Tax	Tax before tax credits			Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain	25 per cent of tax on earned net in- come	12½ per cent on capital net loss
Under 1 ¹ (est.)	700	\$366,966						
Under 1 (est.)	11	4,388	\$43	\$58			\$15	
1 under 2 ¹ (est.)	1,285	1,984,189						
1 under 2 (est.)	614	1,056,140	1,923	2,564			641	
2 under 3 ¹ (est.)	946	2,306,731						
2 under 3 (est.)	654	1,542,979	5,756	7,674			1,918	
3 under 4 ¹ (est.)	841	2,940,366						
3 under 4 (est.)	329	1,166,101	3,760	5,013			1,253	
4 under 5 ¹ (est.)	371	1,630,371						
4 under 5 (est.)	495	2,219,732	5,173	6,898			1,725	
5 under 6 ¹	90	489,335						
5 under 6	357	1,951,955	6,779	8,625			1,846	
6 under 7 ¹	41	264,088						
6 under 7	197	1,274,307	5,456	6,861			1,405	
7 under 8 ¹	37	281,418						
7 under 8	161	1,200,158	5,529	6,863			1,334	
8 under 9 ¹	30	253,870						
8 under 9	99	843,406	4,558	5,558			1,000	
9 under 10 ¹	16	151,787						
9 under 10	75	712,952	4,943	5,986			1,043	
10 under 11 ¹	61	635,441	3,954	4,529	\$252		827	
11 under 12	63	721,935	5,739	5,971	1,036		1,268	
12 under 13	34	423,302	3,742	3,691	833		782	
13 under 14	30	410,687	4,217	3,997	1,209		989	
14 under 15	28	404,137	4,796	4,466	1,360		1,030	
15 under 20	98	1,685,038	25,992	19,068	11,820		4,896	
20 under 25	64	1,406,374	33,194	17,736	20,283		4,825	
25 under 30	24	666,678	23,496	8,235	16,991		1,730	
30 under 40	41	1,417,188	65,612	17,683	52,427		4,498	
40 under 50	17	780,297	47,549	6,521	42,182		1,154	
50 under 60	16	878,042	65,947	6,406	52,937	\$7,708	1,079	\$25
60 under 70	6	382,353	35,118	2,927	25,562	7,511	320	562
70 under 80	8	589,175	56,220	3,808	53,732		34	1,286
80 under 90	7	602,507	61,854	1,819	32,284	28,474	723	
90 under 100	3	(2)	(2)	(2)	(2)	(2)	(2)	
100 under 150	13	1,591,251	211,901	10,967	206,570	2,091	1,418	6,309
150 under 200	4	673,426	95,231	1,982	81,100	12,777	519	109
200 under 250	1	(2)	(2)	(2)	(2)	(2)	(2)	
250 under 300	1	(2)	(2)	(2)	(2)	(2)	(2)	(2)
300 under 400								
400 under 500								
500 under 750	1	(2)	(2)	(2)	(2)	(2)	(2)	(2)
750 under 1,000								
1,000 under 1,500								
1,500 under 2,000								
2,000 under 3,000								
3,000 under 4,000								
4,000 under 5,000								
5,000 and over								
Classes grouped ²		1,326,870	183,734	2,497	112,198	69,080	20	21
Total	7,869	37,245,940	972,216	178,403	712,776	127,641	38,292	8,312
Summary for preceding years: ³								
1929	8,210	43,290,997	1,220,345					
1928	8,047	43,349,731	1,311,756					
1927	9,252	44,618,510	1,200,544					
1926	9,146	42,950,279	1,096,213					
1925	9,306	41,465,375	944,053					
1924	12,387	46,395,290	1,481,883					
1923	12,421	42,829,250	1,319,276					
1922	11,597	37,122,666	1,387,368					
1921	11,481	37,840,014	1,451,776					
1920	13,715	55,572,896	4,075,539					

For footnotes see p. 133.

TABLE 9.—*Individual returns for 1930 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits; also total number, net income, and tax for prior years—Continued*

IDAHO

Net income classes (Thousands of dollars)	Number of returns	Net income	Tax	Tax before tax credits			Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain	25 per cent of tax on earned net in- come	12½ per cent on capital net loss
Under 1 ¹ (est.).....	271	\$152,913						
Under 1 (est.).....	1	(²)	(²)	(²)				
1 under 2 ¹ (est.).....	723	1,162,994						
1 under 2 (est.).....	1,305	2,253,463	\$3,524	\$4,699			\$1,175	
2 under 3 ¹ (est.).....	672	1,673,026						
2 under 3 (est.).....	901	2,137,078	7,526	10,035			2,509	
3 under 4 ¹ (est.).....	1,024	3,633,933						
3 under 4 (est.).....	604	2,158,252	6,543	8,723			2,180	
4 under 5 ¹ (est.).....	412	1,801,673						
4 under 5 (est.).....	684	3,077,809	9,028	12,038			3,010	
5 under 6 ¹	65	349,345						
5 under 6.....	427	2,321,354	9,317	12,076			2,759	
6 under 7 ¹	20	129,318						
6 under 7.....	271	1,745,573	9,251	11,297			2,046	
7 under 8 ¹	8	60,034						
7 under 8.....	137	1,022,729	6,817	8,187			1,370	
8 under 9 ¹	15	128,325						
8 under 9.....	87	736,440	6,718	7,813			1,095	
9 under 10 ¹	6	57,055						
9 under 10.....	51	433,230	5,751	6,405			654	
10 under 11.....	29	302,335	3,310	3,543	\$125		355	
11 under 12.....	16	183,659	1,917	1,883	236		202	
12 under 13.....	23	285,509	4,173	3,959	555		341	
13 under 14.....	18	241,676	4,174	4,078	615		519	
14 under 15.....	11	158,158	1,621	1,234	523		136	
15 under 20.....	38	637,728	10,929	7,606	4,058		735	
20 under 25.....	21	475,629	17,290	10,003	7,660		373	
25 under 30.....	4	(²)	(²)	(²)	(²)		(²)	
30 under 40.....	7	222,500	10,928	4,115	7,202		389	
40 under 50.....								
50 under 60.....	1	(²)	(²)		(²)			
60 under 70.....								
70 under 80.....								
80 under 90.....								
90 under 100.....								
100 under 150.....								
150 under 200.....								
200 under 250.....								
250 under 300.....								
300 under 400.....								
400 under 500.....								
500 under 750.....								
750 under 1,000.....								
1,000 under 1,500.....								
1,500 under 2,000.....								
2,000 under 3,000.....								
3,000 under 4,000.....								
4,000 under 5,000.....								
5,000 and over.....								
Classes grouped ²		165,636	9,473	2,910	6,632		69	
Total.....	7,852	27,757,374	128,290	120,604	27,606		19,920	
Summary for preceding years: ³								
1929.....	9,830	38,525,958	184,325					
1928.....	9,808	37,121,872	283,172					
1927.....	10,673	38,448,758	247,272					
1926.....	11,617	39,887,951	184,344					
1925.....	12,907	40,443,781	170,912					
1924.....	21,436	52,301,491	261,008					
1923.....	25,012	58,393,333	426,196					
1922.....	23,369	51,166,793	478,706					
1921.....	22,976	49,737,718	493,658					
1920.....	25,755	67,391,639	1,086,614					

For footnotes see p. 138.

TABLE 9.—Individual returns for 1930 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits; also total number, net income, and tax for prior years—Continued

ILLINOIS

Net income classes (Thousands of dollars)	Num- ber of returns	Net income	Tax	Tax before tax credits			Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain	25 per cent of tax on earned net in- come	12½ per cent on capital net loss
Under 1 ¹ (est.)	11, 072	\$6, 488, 129						
Under 1 (est.)	721	375, 152	\$3, 322	\$4, 429			\$1, 107	
1 under 2 ¹ (est.)	34, 884	54, 230, 069						
1 under 2 (est.)	46, 530	80, 672, 686	131, 381	175, 174			43, 793	
2 under 3 ¹ (est.)	30, 336	75, 075, 039						
2 under 3 (est.)	36, 761	87, 233, 974	336, 738	448, 984			112, 246	
3 under 4 ¹ (est.)	36, 066	126, 650, 027						
3 under 4 (est.)	19, 881	71, 123, 157	230, 891	307, 855			76, 964	
4 under 5 ¹ (est.)	11, 876	51, 499, 563						
4 under 5 (est.)	25, 336	113, 392, 940	282, 344	376, 459			94, 115	
5 under 6 ¹	1, 792	9, 650, 577						
5 under 6	16, 980	92, 650, 299	323, 653	424, 526			100, 873	
6 under 7 ¹	762	4, 907, 514						
6 under 7	11, 243	72, 670, 886	343, 882	435, 716			91, 834	
7 under 8 ¹	499	3, 720, 746						
7 under 8	7, 980	59, 580, 484	336, 656	421, 750			85, 094	
8 under 9 ¹	340	2, 873, 859						
8 under 9	5, 604	47, 506, 912	319, 624	395, 095			75, 471	
9 under 10 ¹	306	2, 909, 903						
9 under 10	4, 416	41, 910, 703	335, 060	411, 709			76, 649	
10 under 11	3, 423	35, 881, 456	315, 525	369, 038	\$16, 505		70, 018	
11 under 12	2, 734	31, 399, 319	329, 700	362, 770	40, 766		73, 836	
12 under 13	2, 106	26, 276, 317	313, 296	324, 039	55, 479		66, 222	
13 under 14	1, 726	23, 278, 489	304, 347	309, 944	59, 977		65, 574	
14 under 15	1, 450	21, 012, 740	313, 698	307, 726	71, 836		65, 864	
15 under 20	4, 736	81, 502, 720	1, 613, 709	1, 348, 950	566, 966		302, 207	
20 under 25	2, 403	53, 578, 662	1, 593, 448	1, 010, 444	822, 064		239, 060	
25 under 30	1, 472	40, 256, 348	1, 619, 509	835, 246	991, 444		207, 181	
30 under 40	1, 617	55, 656, 104	2, 885, 393	1, 142, 748	2, 010, 127	\$40, 041	275, 617	\$31, 906
40 under 50	802	35, 599, 995	2, 306, 740	718, 937	1, 743, 611	118, 628	148, 240	36, 196
50 under 60	491	26, 750, 247	2, 157, 489	520, 105	1, 617, 706	161, 880	94, 917	47, 285
60 under 70	277	17, 883, 721	1, 638, 243	304, 077	1, 251, 174	180, 221	55, 730	41, 499
70 under 80	196	14, 639, 961	1, 510, 833	260, 735	1, 192, 422	157, 191	35, 847	63, 668
80 under 90	124	10, 498, 044	1, 157, 576	151, 241	913, 796	146, 847	22, 660	31, 348
90 under 100	108	10, 239, 602	1, 226, 658	165, 609	871, 060	242, 099	21, 777	30, 333
100 under 150	296	35, 668, 437	4, 627, 920	480, 631	3, 777, 809	625, 261	62, 940	192, 841
150 under 200	117	20, 274, 431	3, 066, 332	234, 923	2, 597, 143	316, 712	19, 548	62, 898
200 under 250	49	10, 875, 486	1, 594, 327	108, 404	1, 232, 122	328, 143	9, 465	64, 917
250 under 300	34	9, 352, 164	1, 567, 399	125, 333	1, 322, 637	170, 091	9, 008	41, 654
300 under 400	33	11, 416, 299	1, 927, 084	135, 185	1, 456, 401	364, 918	8, 392	21, 028
400 under 500	9	3, 953, 315	606, 646	53, 604	428, 914	133, 814	2, 547	7, 139
500 under 750	13	7, 765, 186	1, 334, 567	51, 586	1, 135, 521	196, 344	1, 645	47, 239
750 under 1,000	10	8, 602, 369	1, 422, 405	14, 495	1, 021, 495	391, 036	1, 476	3, 145
1,000 under 1,500	9	10, 350, 674	1, 737, 012	37, 503	1, 210, 205	495, 756	440	6, 102
1,500 under 2,000	7	11, 891, 383	2, 024, 487	114, 574	1, 505, 976	406, 402	1, 931	534
2,000 under 3,000	3	(²)	(²)	(²)	(²)	(²)	(²)	(²)
3,000 under 4,000	1	(²)	(²)	(²)	(²)	(²)	(²)	(²)
4,000 under 5,000								
5,000 and over								
Classes grouped ²		10, 662, 219	1, 775, 577	8, 404	1, 214, 575	552, 818	220	
Total	327, 631	1, 630, 447, 207	43, 703, 471	12, 898, 038	29, 127, 731	5, 028, 242	2, 620, 808	729, 732
Summary for pre- ceding years: ³								
1929	369, 855	2, 258, 945, 768	86, 825, 072					
1928	373, 621	2, 392, 631, 092	110, 659, 199					
1927	378, 859	2, 093, 908, 574	73, 796, 361					
1926	374, 725	1, 995, 011, 009	64, 213, 839					
1925	357, 448	1, 975, 436, 222	64, 791, 507					
1924	652, 501	2, 413, 605, 350	66, 583, 239					
1923	676, 489	2, 272, 960, 122	62, 880, 129					
1922	614, 449	1, 927, 637, 451	77, 196, 407					
1921	611, 558	1, 833, 920, 436	68, 574, 351					
1920	542, 467	1, 836, 956, 942	85, 409, 203					

For footnotes see p. 138.

TABLE 9.—Individual returns for 1930 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits; also total number, net income, and tax for prior years—Continued

INDIANA

Net income classes (Thousands of dollars)	Number of returns	Net income	Tax	Tax before tax credits			Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain	25 per cent of tax on earned net income	12½ per cent on capital net loss
Under 1 ¹ (est.)	2, 180	\$1, 216, 847						
Under 1 (est.)	98	61, 849	\$495	\$659			\$164	
1 under 2 ¹ (est.)	9, 398	14, 655, 640						
1 under 2 (est.)	9, 696	16, 901, 288	26, 148	34, 863			8, 715	
2 under 3 ¹ (est.)	7, 543	18, 650, 379						
2 under 3 (est.)	6, 001	13, 927, 691	51, 744	68, 992			17, 248	
3 under 4 ¹ (est.)	8, 489	29, 569, 146						
3 under 4 (est.)	2, 918	10, 497, 170	29, 758	39, 678			9, 920	
4 under 5 ¹ (est.)	2, 827	12, 395, 125						
4 under 5 (est.)	4, 152	18, 627, 117	38, 359	51, 145			12, 786	
5 under 6 ¹	462	2, 489, 593						
5 under 6	3, 052	16, 673, 360	53, 973	70, 760			16, 787	
6 under 7 ¹	227	1, 466, 630						
7 under 7	1, 750	11, 309, 580	48, 505	61, 751			13, 246	
6 under 8 ¹	135	1, 009, 186						
8 under 8	1, 239	9, 257, 211	47, 692	60, 102			12, 410	
8 under 9 ¹	98	829, 056						
9 under 9	947	8, 029, 468	51, 172	62, 976			11, 804	
9 under 10 ¹	79	757, 380						
1 under 10	723	6, 863, 237	51, 646	63, 883			12, 237	
70 under 11	563	5, 904, 380	45, 171	52, 507	\$2, 775		10, 111	
11 under 12	425	4, 874, 927	44, 491	47, 628	6, 283		9, 420	
12 under 13	368	4, 590, 510	46, 289	46, 223	9, 094		9, 028	
13 under 14	278	3, 747, 765	43, 347	43, 359	9, 549		9, 561	
14 under 15	250	3, 627, 928	45, 433	42, 880	12, 544		9, 991	
15 under 20	713	12, 260, 323	226, 724	183, 985	84, 935		42, 196	
20 under 25	332	7, 484, 028	208, 296	123, 556	118, 883		34, 143	
25 under 30	188	5, 139, 246	196, 512	93, 337	126, 980		23, 805	
30 under 40	211	7, 243, 812	370, 031	138, 875	259, 054	\$7, 330	32, 060	\$3, 168
40 under 50	103	4, 566, 117	293, 196	76, 608	231, 050	5, 663	13, 341	6, 784
50 under 60	61	3, 356, 818	269, 262	58, 765	210, 711	16, 809	9, 855	7, 168
60 under 70	47	3, 049, 361	272, 941	31, 767	211, 355	42, 293	6, 358	6, 116
70 under 80	32	2, 412, 039	248, 806	36, 377	192, 894	32, 295	7, 001	5, 759
80 under 90	16	1, 846, 927	145, 330	14, 393	113, 671	24, 376	3, 967	3, 143
90 under 100	20	1, 887, 673	220, 097	21, 471	189, 416	20, 619	4, 779	6, 630
100 under 150	23	2, 798, 471	362, 675	28, 412	336, 887	23, 782	4, 648	21, 758
150 under 200	14	2, 401, 555	320, 107	4, 949	175, 982	142, 793	1, 854	1, 763
200 under 250	5	1, 170, 378	172, 329	2, 102	115, 052	55, 817	642	
250 under 300	2	(²)	(²)	(²)	(²)	(²)	(²)	
300 under 400	6	2, 103, 566	251, 611	11, 966	128, 449	156, 496	494	44, 806
400 under 500	3	1, 333, 952	209, 342	20, 871	110, 921	78, 486	936	
500 under 750	3	1, 735, 432	319, 842	27, 465	245, 599	47, 792	1, 014	
750 under 1,000	1	(²)	(²)	(²)	(²)	(²)	(²)	
1,000 under 1,500	1	(²)	(²)	(²)	(²)	(²)	(²)	
1,500 under 2,000								
2,000 under 3,000								
3,000 under 4,000								
4,000 under 5,000								
5,000 and over								
Classes grouped ²		2, 718, 053	398, 253	1, 877	202, 860	193, 962	446	
Total	65, 679	280, 940, 214	5, 109, 577	1, 624, 182	3, 094, 944	848, 513	350, 967	107, 095
Summary for preceding years: ³								
1929	76, 493	366, 846, 042	8, 208, 031					
1928	75, 376	365, 336, 866	10, 100, 848					
1927	76, 703	349, 434, 464	8, 884, 047					
1926	77, 126	358, 624, 820	9, 934, 476					
1925	80, 300	344, 266, 673	7, 508, 733					
1924	156, 845	461, 717, 343	6, 655, 560					
1923	178, 831	510, 507, 072	7, 882, 768					
1922	153, 469	426, 365, 818	9, 578, 511					
1921	150, 300	406, 242, 138	8, 973, 653					
1920	189, 587	556, 061, 991	15, 780, 124					

For footnotes see p. 138.

TABLE 9.—Individual returns for 1930 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits; also total number, net income, and tax for prior years—Continued

IOWA

Net income classes (Thousands of dollars)	Number of returns	Net income	Tax	Tax before tax credits			Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain	25 per cent of tax on earned net income	12½ per cent on capital net loss
Under 1 ¹ (est.)	1,304	\$748,523						
Under 1 (est.)	131	56,971	\$433	\$578			\$145	
1 under 2 ¹ (est.)	3,829	6,167,510						
1 under 2 (est.)	4,779	8,266,850	14,004	18,672			4,668	
2 under 3 ¹ (est.)	4,814	10,713,758						
2 under 3 (est.)	3,895	9,176,396	36,434	48,578			12,144	
3 under 4 ¹ (est.)	5,654	19,915,875						
3 under 4 (est.)	2,142	7,667,794	23,746	31,662			7,916	
4 under 5 ¹ (est.)	2,110	9,112,064						
4 under 5 (est.)	3,262	14,635,386	36,586	48,781			12,195	
5 under 6 ¹	279	1,500,405						
5 under 6	2,226	12,133,936	41,576	53,565			11,989	
6 under 7 ¹	109	697,038						
6 under 7	1,371	8,847,015	40,611	50,042			9,431	
7 under 8 ¹	67	503,633						
7 under 8	894	6,685,311	37,568	45,492			7,924	
8 under 9 ¹	53	451,654						
8 under 9	698	5,894,006	39,299	46,915			7,616	
9 under 10 ¹	44	417,318						
9 under 10	466	4,429,591	34,195	40,802			6,607	
10 under 11	433	4,535,710	37,732	42,967	\$2,035		7,270	
11 under 12	265	3,040,825	30,287	31,651	3,893		5,257	
12 under 13	227	2,835,263	32,743	32,309	5,635		5,201	
13 under 14	172	2,320,580	29,972	28,736	5,978		4,742	
14 under 15	144	2,087,035	29,133	27,079	7,057		5,003	
15 under 20	436	7,468,939	136,947	106,387	51,163		20,603	
20 under 25	226	5,016,880	150,513	89,534	78,770		17,791	
25 under 30	115	3,163,551	120,952	53,072	79,580		11,700	
30 under 40	122	4,193,891	213,425	72,381	151,299	\$4,434	13,969	\$720
40 under 50	50	2,209,124	136,487	33,885	105,628	4,090	6,414	711
50 under 60	22	1,215,195	91,643	19,785	78,040	3,713	4,118	5,777
60 under 70	28	1,794,706	165,943	24,676	123,054	23,467	3,510	1,744
70 under 80	10	742,150	69,757	3,220	59,433	8,723	1,359	270
80 under 90	9	760,589	60,617	5,362	60,802	12,534	1,165	16,916
90 under 100	7	652,299	64,546	3,995	58,778	2,862	856	233
100 under 150	15	1,832,138	204,849	6,396	202,281	30,709	1,084	33,453
150 under 200	3	540,013	79,339	3,562	64,452	11,854	529	
200 under 250	1	(²)	(²)	(²)	(²)			
250 under 300	4	(²)	(²)	(²)	(²)	(²)	(²)	(²)
300 under 400								
400 under 500								
500 under 750								
750 under 1,000								
1,000 under 1,500	1	(²)	(²)		(²)		(²)	(²)
1,500 under 2,000								
2,000 under 3,000								
3,000 under 4,000								
4,000 under 5,000								
5,000 and over								
Classes grouped ²		2,535,835	396,230	636	457,018	69	745	60,748
Total	39,917	174,965,757	2,355,567	970,730	1,594,896	102,464	191,951	120,572
Summary for preceding years: ³								
1929	45,023	222,103,300	3,924,823					
1928	40,789	221,881,247	6,216,041					
1927	45,349	190,436,034	3,310,099					
1926	49,476	203,015,362	2,917,845					
1925	50,379	198,735,930	3,111,096					
1924	110,404	208,734,381	3,123,808					
1923	135,864	363,242,331	4,126,470					
1922	131,870	359,562,822	5,466,397					
1921	111,483	313,762,935	5,837,960					
1920	183,398	631,560,789	18,776,990					

TABLE 9.—*Individual returns for 1930 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits; also total number, net income, and tax for prior years—Continued*

KANSAS

Net income classes (Thousands of dollars)	Number of re- turns	Net income	Tax	Tax before tax credits			Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain	25 per cent of tax on earned net in- come	12½ per cent on capital net loss
Under 1 ¹ (est.)	2,302	\$1,307,793						
Under 1 (est.)	88	39,662	\$364	\$486			\$121	
1 under 2 ¹ (est.)	4,789	7,210,199						
1 under 2 (est.)	3,080	5,311,213	9,132	12,177			3,045	
2 under 3 ¹ (est.)	4,374	10,871,166						
2 under 3 (est.)	2,402	5,699,498	21,809	29,078			7,269	
3 under 4 ¹ (est.)	4,405	15,209,763						
3 under 4 (est.)	1,456	5,260,357	13,924	18,565			4,641	
4 under 5 ¹ (est.)	1,366	5,970,398						
4 under 5 (est.)	2,316	10,379,022	23,901	31,868			7,967	
5 under 6 ¹	238	1,280,890						
5 under 6	1,599	8,717,958	29,186	37,483			8,297	
6 under 7 ¹	82	525,061						
6 under 7	974	6,289,287	28,773	35,281			6,508	
7 under 8 ¹	47	351,179						
7 under 8	644	4,807,783	28,210	33,207			4,997	
8 under 9 ¹	33	279,317						
8 under 9	511	4,332,403	29,598	34,198			4,600	
9 under 10 ¹	26	246,833						
9 under 10	358	3,382,741	26,769	31,116			4,347	
10 under 11	237	2,490,084	24,237	26,328	\$1,178		3,269	
11 under 12	225	2,582,877	28,666	29,103	3,263		3,700	
12 under 13	150	1,864,660	24,805	24,043	3,711		2,949	
13 under 14	152	2,050,411	31,398	28,856	5,438		2,896	
14 under 15	95	1,378,237	21,254	19,261	4,613		2,620	
15 under 20	328	5,653,299	120,289	93,208	39,830		12,749	
20 under 25	128	2,829,314	88,021	54,054	42,365		8,398	
25 under 30	92	2,513,941	110,262	56,116	61,917		7,771	
30 under 40	73	2,506,293	145,428	64,130	88,966	\$2,442	9,287	\$823
40 under 50	34	1,532,537	100,555	30,479	75,488	1,721	4,982	2,151
50 under 60	23	1,267,172	109,174	23,973	71,970	16,251	2,738	282
60 under 70	7	451,123	50,916	16,000	34,242	1,414	740	
70 under 80	7	515,241	62,872	16,927	40,975	6,326	1,356	
80 under 90	4	342,013	43,436	9,159	28,232	6,789	744	
90 under 100	5	469,824	69,375	17,858	52,290	182	955	
100 under 150	5	589,410	92,762	18,166	74,964	761	1,129	
150 under 200	3	(?)	(?)	(?)	(?)	(?)	(?)	
200 under 250	1	(?)	(?)	(?)	(?)	(?)	(?)	
250 under 300								
300 under 400	1	(?)	(?)	(?)	(?)	(?)	(?)	
400 under 500								
500 under 750								
750 under 1,000								
1,000 under 1,500								
1,500 under 2,000								
2,000 under 3,000								
3,000 under 4,000								
4,000 under 5,000								
5,000 and over								
Classes grouped ²		1,120,217	145,227	4,059	58,650	83,154	636	
Total	32,660	127,629,176	1,480,343	795,178	688,092	119,040	118,711	3,256
Summary for preceding years: ³								
1929	37,557	181,661,364	2,547,829					
1928	32,929	162,394,758	2,928,097					
1927	35,575	157,394,402	2,240,877					
1926	32,732	153,673,206	2,756,049					
1925	34,284	141,511,127	2,222,306					
1924	84,080	203,034,515	1,918,019					
1923	86,291	215,346,538	2,118,957					
1922	86,915	211,061,984	3,246,097					
1921	88,785	217,237,297	3,392,429					
1920	99,255	306,413,429	8,351,393					

For footnotes see p. 138.

TABLE 9.—Individual returns for 1930 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits; also total number, net income, and tax for prior years—Continued

KENTUCKY

Net income classes (Thousands of dollars)	Number of re- turns	Net income	Tax	Tax before tax credits			Tax credits	
				Normal tax	Sur- tax	12½ per cent on capital net gain	25 per cent of tax on earned net in- come	12½ per cent on capital net loss
Under 1 ¹ (est.)	1, 258	\$724, 124						
Under 1 (est.)	46	26, 958	\$218	\$291			\$73	
1 under 2 ¹ (est.)	4, 605	7, 220, 194						
1 under 2 (est.)	3, 672	6, 405, 048	10, 189	13, 585			3, 396	
2 under 3 ¹ (est.)	3, 402	8, 459, 418						
2 under 3 (est.)	2, 440	5, 778, 697	21, 840	29, 120			7, 280	
3 under 4 ¹ (est.)	3, 963	13, 834, 044						
3 under 4 (est.)	1, 439	5, 177, 871	14, 909	19, 879			4, 970	
4 under 5 ¹ (est.)	1, 503	6, 597, 839						
4 under 5 (est.)	2, 101	9, 462, 851	21, 967	29, 290			7, 323	
5 under 6 ¹	416	2, 246, 749						
5 under 6	1, 356	7, 402, 961	24, 804	32, 060			7, 256	
6 under 7 ¹	202	1, 306, 572						
6 under 7	952	6, 151, 344	26, 659	33, 579			6, 920	
7 under 8 ¹	102	757, 478						
7 under 8	632	4, 709, 615	23, 732	29, 386			5, 654	
8 under 9 ¹	96	817, 465						
8 under 9	436	3, 699, 351	21, 331	26, 159			4, 828	
9 under 10 ¹	72	680, 884						
9 under 10	352	3, 323, 807	22, 999	27, 921			4, 922	
10 under 11	344	3, 592, 323	23, 936	27, 352	\$1, 510		4, 926	
11 under 12	249	2, 851, 657	24, 587	25, 347	3, 571		4, 331	
12 under 13	180	2, 246, 405	24, 533	24, 015	4, 496		3, 978	
13 under 14	144	1, 945, 303	20, 561	18, 161	4, 998		2, 598	
14 under 15	132	1, 911, 298	23, 415	20, 267	6, 566		3, 418	
15 under 20	405	6, 931, 858	117, 062	84, 600	47, 447		14, 985	
20 under 25	198	4, 403, 100	109, 267	53, 522	66, 754		11, 009	
25 under 30	106	2, 915, 857	103, 820	40, 073	72, 796		9, 049	
30 under 40	83	2, 836, 351	142, 725	45, 913	103, 041		6, 229	
40 under 50	48	2, 143, 455	126, 003	25, 380	109, 279	\$423	3, 742	\$5, 337
50 under 60	25	1, 348, 371	101, 483	10, 005	75, 477	17, 865	1, 864	
60 under 70	24	1, 549, 552	144, 818	26, 873	100, 777	23, 340	3, 825	2, 347
70 under 80	7	520, 246	51, 722	6, 508	31, 479	14, 459	724	
80 under 90	4	342, 774	37, 320	2, 518	35, 836		1, 034	
90 under 100	6	575, 013	64, 497	2, 996	54, 246	7, 346	91	
100 under 150	14	1, 670, 088	206, 483	10, 454	143, 927	53, 677	1, 570	5
150 under 200	3	(?)	(?)	(?)	(?)	(?)	(?)	
200 under 250	1	(?)	(?)	(?)	(?)	(?)	(?)	
250 under 300	1	(?)	(?)	(?)	(?)	(?)	(?)	
300 under 400	1	(?)	(?)	(?)	(?)	(?)	(?)	
400 under 500								
500 under 750								
750 under 1,000								
1,000 under 1,500	1	(?)	(?)	(?)	(?)	(?)	(?)	
1,500 under 2,000								
2,000 under 3,000								
3,000 under 4,000								
4,000 under 5,000								
5,000 and over								
Classes grouped ²		2, 531, 558	415, 168	3, 332	343, 807	68, 771	742	
Total	31, 021	135, 098, 479	1, 926, 048	668, 586	1, 206, 007	185, 881	126, 737	7, 689
Summary for preced- ing years: ³								
1929	34, 623	191, 640, 708	5, 076, 854					
1928	35, 367	193, 766, 254	5, 639, 394					
1927	33, 004	172, 582, 213	4, 027, 734					
1926	32, 821	169, 100, 987	3, 226, 344					
1925	37, 315	180, 217, 420	3, 299, 792					
1924	72, 119	238, 094, 411	3, 805, 669					
1923	79, 091	214, 415, 879	3, 723, 960					
1922	69, 666	200, 048, 892	4, 676, 804					
1921	69, 496	192, 273, 937	4, 297, 470					
1920	78, 258	243, 879, 230	7, 292, 098					

For footnotes see p. 138.

TABLE 9.—Individual returns for 1930 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits; also total number, net income, and tax for prior years—Continued

LOUISIANA

Net income classes (Thousands of dollars)	Number of re- turns	Net income	Tax	Tax before tax credits			Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain	25 per cent of tax on earned net in- come	12½ per cent on capital net loss
Under 1 ¹ (est.)	1,369	\$785,252						
Under 1 (est.)	12	8,473	\$35	\$47			\$12	
1 under 2 ¹ (est.)	4,393	6,914,954						
1 under 2 (est.)	3,086	5,352,102	10,569	14,092			3,523	
2 under 3 ¹ (est.)	3,410	8,414,740						
2 under 3 (est.)	2,787	6,661,364	23,691	31,587			7,896	
3 under 4 ¹ (est.)	4,383	15,401,020						
3 under 4 (est.)	1,890	6,714,449	23,110	30,813			7,703	
4 under 5 ¹ (est.)	1,843	8,012,366						
4 under 5 (est.)	2,731	12,274,032	35,734	47,645			11,911	
5 under 6 ¹	306	1,647,962						
5 under 6	1,994	10,876,471	44,502	58,842			14,340	
6 under 7 ¹	118	759,713						
6 under 7	1,219	7,867,663	44,199	55,103			10,904	
7 under 8 ¹	88	659,470						
7 under 8	781	5,825,119	38,951	47,675			8,724	
8 under 9 ¹	45	380,342						
8 under 9	526	4,445,325	35,678	42,772			7,094	
9 under 10 ¹	44	417,129						
9 under 10	354	3,350,661	29,454	35,349			5,895	
10 under 11	242	2,525,318	27,090	30,450	\$1,100		4,460	
11 under 12	204	2,346,770	25,785	26,573	3,086		3,874	
12 under 13	163	2,026,053	28,037	27,787	3,949		3,699	
13 under 14	144	1,949,019	27,437	25,703	4,939		3,205	
14 under 15	109	1,576,025	26,878	24,972	5,404		3,498	
15 under 20	294	5,017,123	106,254	83,641	33,833		11,220	
20 under 25	157	3,534,054	107,964	59,529	54,874		6,439	
25 under 30	87	2,387,053	91,286	40,049	57,022		5,785	
30 under 40	89	3,045,753	165,195	62,590	108,230	\$1,290	6,901	\$14
40 under 50	46	2,064,545	140,109	40,350	95,391	9,024	3,216	1,440
50 under 60	24	1,279,314	99,700	19,087	77,219	7,107	2,749	964
60 under 70	11	721,885	52,842	5,600	44,858	4,617	2,233	
70 under 80	8	586,378	57,246	6,095	49,461	2,799	1,109	
80 under 90	6	525,432	55,270	8,502	48,369	5,038	1,080	5,559
90 under 100	9	844,646	100,224	7,218	80,475	13,922	1,391	
100 under 150	4	454,687	57,717	5,529	12,884	39,575	271	
150 under 200								
200 under 250	2	(?)	(?)	(?)	(?)	(?)	(?)	(?)
250 under 300								
300 under 400								
400 under 500								
500 under 750	1	(?)	(?)	(?)	(?)	(?)	(?)	(?)
750 under 1,000								
1,000 under 1,500								
1,500 under 2,000								
2,000 under 3,000								
3,000 under 4,000								
4,000 under 5,000								
5,000 and over								
Classes grouped ¹		1,183,381	144,682	2,277	2,368	140,063	26	
Total	32,979	138,836,043	1,599,639	839,877	683,462	223,435	139,158	7,971
Summary for preceding years: ²								
1929	35,093	170,713,998	2,859,568					
1928	36,981	184,035,325	4,380,028					
1927	37,293	175,254,161	3,174,839					
1926	38,996	185,478,860	3,311,535					
1925	40,695	195,585,488	3,850,206					
1924	67,658	221,133,422	3,528,511					
1923	67,440	213,802,450	4,438,454					
1922	66,972	203,664,606	5,353,574					
1921	67,960	197,897,146	5,304,522					
1920	69,340	237,100,145	9,626,591					

For footnotes see p. 138.

TABLE 9.—Individual returns for 1930 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits; also total number, net income, and tax for prior years—Continued

MAINE

Net income classes (Thousands of dollars)	Number of re- turns	Net income	Tax	Tax before tax credits			Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain	25 per cent of tax on earned net in- come	12½ per cent on capital net loss
Under 1 ¹ (est.)	658	\$370,381						
Under 1 (est.)	74	42,026	\$350	\$467			\$117	
1 under 2 (est.)	2,254	3,508,691						
1 under 2 (est.)	1,649	2,837,849	4,645	6,194			1,549	
2 under 3 ¹ (est.)	1,914	4,761,304						
2 under 3 (est.)	1,462	3,495,162	13,312	17,750			4,438	
3 under 4 ¹ (est.)	2,169	7,567,438						
3 under 4 (est.)	815	2,909,033	9,011	12,015			3,004	
4 under 5 ¹ (est.)	853	3,712,000						
4 under 5 (est.)	1,204	5,404,184	13,970	18,626			4,656	
5 under 6 ¹	190	1,022,308						
5 under 6	1,003	5,489,900	18,611	24,297			5,686	
6 under 7 ¹	95	611,886						
6 under 7	690	4,460,898	19,839	24,406			4,567	
7 under 8 ¹	57	421,778						
7 under 8	501	3,745,256	16,194	23,891			7,697	
8 under 9 ¹	41	349,484						
8 under 9	361	3,061,156	19,139	22,817			3,678	
9 under 10 ¹	35	330,906						
9 under 10	277	2,625,050	19,684	22,976			3,292	
10 under 11	211	2,208,915	16,937	18,890	\$1,000		2,953	
11 under 12	158	1,813,248	18,116	18,727	2,282		2,893	
12 under 13	142	1,799,239	18,702	18,455	3,466		3,219	
13 under 14	120	1,619,302	20,854	19,948	4,295		3,389	
14 under 15	110	1,590,640	22,917	21,051	5,422		3,556	
15 under 20	313	5,382,512	100,231	74,594	37,454		11,817	
20 under 25	170	3,765,169	107,933	61,955	57,130		11,152	
25 under 30	69	1,891,169	73,747	32,354	47,757		6,364	
30 under 40	86	2,925,636	147,663	53,228	106,047	\$1,257	8,549	\$4,320
40 under 50	44	1,959,428	124,088	33,285	95,435	5,725	5,289	5,068
50 under 60	37	2,034,401	164,362	30,472	118,381	20,508	3,270	1,729
60 under 70	17	1,102,876	98,701	22,394	79,980	5,583	3,646	5,610
70 under 80	16	1,208,045	133,920	25,729	98,422	12,692	2,477	446
80 under 90	12	1,020,917	98,447	3,900	74,773	24,254	542	3,938
90 under 100	7	675,940	72,796	1,971	47,342	24,578	374	721
100 under 150	9	1,011,768	125,061	12,333	100,049	17,665	735	4,251
150 under 200	2	342,830	52,749	1,727	49,633	1,408	19	
200 under 250	2	(²)	(²)	(²)	(²)		(²)	
250 under 300	1	(²)	(²)		(²)	(²)	(²)	
300 under 400								
400 under 500								
500 under 750								
750 under 1,000	1	(²)	(²)		(²)			
1,000 under 1,500								
1,500 under 2,000								
2,000 under 3,000								
3,000 under 4,000								
4,000 under 5,000								
5,000 and over								
Classes grouped ²		1,641,782	295,870	16,205	253,218	26,954	507	
Total	17,829	90,690,507	1,827,849	640,657	1,182,086	140,624	109,435	26,083
Summary for preced- ing years: ³								
1929	19,173	115,875,339	3,561,754					
1928	18,611	111,558,275	4,262,498					
1927	18,710	103,080,848	3,300,741					
1926	19,709	107,979,178	3,419,490					
1925	19,444	97,927,563	2,718,658					
1924	42,254	135,221,259	2,568,353					
1923	48,435	142,964,209	2,785,696					
1922	43,041	129,857,441	3,896,892					
1921	44,397	124,628,679	3,974,861					
1920	47,717	143,455,545	4,892,419					

For footnotes see p. 138.

TABLE 9.—*Individual returns for 1930 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits; also total number, net income, and tax for prior years—Continued*

MARYLAND

Net income classes (Thousands of dollars)	Number of returns	Net income	Tax	Tax before tax credits			Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain	25 per cent of tax on earned net income	12½ per cent on capital net loss
Under 1 ¹ (est.)	1,952	\$1,106,312						
Under 1 (est.)	261	147,107	\$1,227	\$1,636			\$409	
1 under 2 ¹ (est.)	7,657	11,882,845						
1 under 2 (est.)	7,897	13,572,393	22,296	29,608			7,402	
2 under 3 ¹ (est.)	6,559	16,442,068						
2 under 3 (est.)	6,214	14,692,923	56,014	74,686			18,672	
3 under 4 ¹ (est.)	8,995	31,594,649						
3 under 4 (est.)	3,754	13,331,683	47,141	62,855			15,714	
4 under 5 ¹ (est.)	3,632	15,934,697						
4 under 5 (est.)	5,151	23,028,027	57,576	76,767			19,191	
5 under 6 ¹	573	3,102,715						
5 under 6	3,565	19,499,432	72,139	93,702			21,563	
6 under 7 ¹	281	1,811,318						
6 under 7	2,372	15,305,473	75,570	95,635			20,065	
7 under 8 ¹	177	1,327,951						
7 under 8	1,599	11,943,512	71,359	87,095			15,736	
8 under 9 ¹	131	1,115,668						
8 under 9	1,117	9,471,981	64,956	78,493			13,537	
9 under 10 ¹	104	988,704						
9 under 10	923	8,756,426	72,555	87,006			14,451	
10 under 11	791	8,289,246	72,007	82,149	\$3,859		14,001	
11 under 12	620	7,112,302	74,883	78,063	9,099		12,279	
12 under 13	505	6,302,470	73,872	72,766	12,477		11,371	
13 under 14	407	5,489,673	70,640	67,692	14,133		11,185	
14 under 15	353	5,129,818	79,239	73,537	17,842		12,140	
15 under 20	1,115	19,121,290	371,624	289,090	132,889		50,355	
20 under 25	526	11,646,602	343,188	206,298	174,351		37,461	
25 under 30	307	8,370,135	338,321	166,599	203,836		32,114	
30 under 40	353	12,077,308	629,879	233,876	430,898	\$14,938	37,469	\$12,364
40 under 50	150	6,648,051	429,718	113,083	325,071	23,627	16,665	15,398
50 under 60	115	6,314,304	522,817	116,310	396,305	34,744	13,514	10,728
60 under 70	62	4,018,562	362,742	69,393	301,972	18,664	17,074	10,213
70 under 80	46	3,430,242	345,553	58,713	292,265	25,298	6,447	24,276
80 under 90	33	2,820,469	314,648	38,611	219,185	66,348	3,235	6,261
90 under 100	14	1,327,413	153,054	15,718	124,709	19,029	2,035	4,367
100 under 150	52	6,175,555	826,202	68,000	672,824	102,030	6,506	10,146
150 under 200	20	3,493,428	487,307	26,644	322,801	158,017	1,528	18,627
200 under 250	11	2,446,552	384,633	24,147	290,897	70,956	1,248	119
250 under 300	10	2,708,075	424,242	3,583	395,715	41,879	205	16,730
300 under 400	11	3,824,108	609,287	23,288	444,868	152,284	1,168	9,985
400 under 500	2	928,118	171,862	2,962	168,944		44	
500 under 750	1	(²)	(²)	(²)	(²)	(²)	(²)	
750 under 1,000	4	3,521,869	626,837	22,297	497,844	108,231	977	558
1,000 under 1,500	2	(²)	(²)	(²)	(²)	(²)		
1,500 under 2,000	1	(²)	(²)	(²)	(²)	(²)	(²)	
2,000 under 3,000								
3,000 under 4,000								
4,000 under 5,000	1	(²)	(²)		(²)			(²)
5,000 and over								
Classes grouped ²		8,375,774	1,542,786	6,968	1,428,482	110,308	770	2,202
Total	68,426	354,627,248	9,796,084	2,547,270	6,881,266	946,353	436,831	141,974
Summary for preceding years: ³								
1929	68,654	425,185,985	15,641,824					
1928	65,258	409,371,465	16,126,803					
1927	65,099	390,671,215	13,859,686					
1926	67,160	375,758,859	11,517,168					
1925	66,152	362,484,950	11,623,229					
1924	126,226	467,225,699	12,073,312					
1923	127,770	401,259,584	11,540,437					
1922	110,896	386,830,235	15,363,765					
1921	112,963	368,691,062	14,537,305					
1920	108,000	390,781,048	20,257,233					

For footnotes see p. 138.

TABLE 9.—*Individual returns for 1930 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits; also total number, net income, and tax for prior years—Continued*

MASSACHUSETTS

Net income classes (Thousands of dollars)	Number of returns	Net income	Tax	Tax before tax credits			Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain	25 per cent of tax on earned net in- come	12½ per cent on capital net loss
Under 1 ¹ (est.).....	9,744	\$5,549,930						
Under 1 (est.).....	929	484,936	\$3,468	\$4,625			\$1,157	
1 under 2 ¹ (est.).....	27,960	43,786,879						
1 under 2 (est.).....	20,000	34,572,505	59,166	78,888			19,722	
2 under 3 ¹ (est.).....	27,323	67,417,278						
2 under 3 (est.).....	20,410	48,663,615	183,409	244,545			61,136	
3 under 4 ¹ (est.).....	21,960	76,125,332						
3 under 4 (est.).....	10,777	38,267,678	123,589	164,786			41,197	
4 under 5 ¹ (est.).....	6,864	29,879,400						
4 under 5 (est.).....	12,237	54,620,792	141,897	189,195			47,298	
5 under 6 ¹	1,544	8,391,424						
5 under 6.....	8,479	46,274,950	163,970	212,520			48,550	
6 under 7 ¹	824	5,339,199						
6 under 7.....	5,715	36,981,721	164,526	208,756			44,230	
7 under 8 ¹	580	4,340,182						
7 under 8.....	4,195	31,346,681	162,080	204,357			42,277	
8 under 9 ¹	454	3,845,383						
8 under 9.....	3,069	26,018,159	159,372	197,959			38,587	
9 under 10 ¹	365	3,477,627						
9 under 10.....	2,360	22,381,126	160,214	198,717			38,503	
10 under 11.....	2,096	21,963,831	165,561	193,340	\$10,696		38,475	
11 under 12.....	1,661	19,066,502	171,593	184,084	24,659		37,150	
12 under 13.....	1,382	17,254,233	185,706	188,828	34,731		37,853	
13 under 14.....	1,116	15,055,934	176,899	174,866	38,712		36,679	
14 under 15.....	1,051	15,238,005	207,601	192,715	53,198		38,312	
15 under 20.....	3,169	54,594,339	984,661	758,063	390,476		163,878	
20 under 25.....	1,793	39,952,460	1,098,024	632,276	613,747		147,999	
25 under 30.....	1,052	28,763,735	1,068,872	477,208	709,176		117,512	
30 under 40.....	1,180	40,609,087	2,394,472	693,682	1,864,978	\$30,610	152,415	\$42,383
40 under 50.....	611	27,150,931	1,729,014	464,556	1,335,015	85,641	92,847	63,351
50 under 60.....	363	19,762,642	1,465,116	264,878	1,162,656	152,364	48,726	66,046
60 under 70.....	243	15,760,160	1,356,201	191,942	1,064,107	197,049	31,766	65,131
70 under 80.....	175	13,053,281	1,270,282	142,616	950,697	241,563	22,352	42,242
80 under 90.....	103	8,744,960	895,299	72,755	727,924	157,120	11,113	51,387
90 under 100.....	60	5,684,780	608,945	47,167	475,015	138,033	8,882	42,388
100 under 150.....	217	25,983,757	3,230,970	240,062	2,509,095	687,194	28,774	176,607
150 under 200.....	79	13,346,548	1,807,164	117,218	1,442,361	406,183	13,030	145,568
200 under 250.....	33	7,300,441	1,055,559	59,488	905,121	182,707	4,915	86,842
250 under 300.....	32	8,771,918	1,380,230	77,807	980,267	346,278	5,059	19,063
300 under 400.....	26	8,897,789	1,281,494	48,966	697,429	575,788	4,293	36,396
400 under 500.....	6	2,617,352	404,138	5,148	343,432	88,440	1,343	31,539
500 under 750.....	11	6,301,510	1,053,146	18,189	852,444	193,901	1,246	10,142
750 under 1,000.....	2	(2)	(2)			(2)		
1,000 under 1,500.....	1	(2)	(2)			(2)	(2)	
1,500 under 2,000.....	1	(2)	(2)		(2)	(2)	(2)	
2,000 under 3,000.....	1	(2)	(2)	(2)	(2)		(2)	
3,000 under 4,000.....								
4,000 under 5,000.....								
5,000 and over.....								
Classes grouped ²		6,764,798	1,197,137	103,323	694,187	400,508	881	
Total.....	202,253	1,010,333,740	26,509,775	7,053,525	17,880,123	3,883,379	1,428,167	879,085
Summary for pre- ceding years: ³								
1929.....	213,316	1,371,651,741	57,857,223					
1928.....	215,559	1,357,076,374	59,738,973					
1927.....	214,356	1,189,273,214	43,949,866					
1926.....	224,042	1,147,576,498	37,115,976					
1925.....	221,530	1,132,289,870	41,052,088					
1924.....	378,049	1,320,156,959	40,857,137					
1923.....	415,100	1,413,015,994	42,527,993					
1922.....	397,241	1,237,893,477	57,781,194					
1921.....	388,442	1,153,008,156	46,534,644					
1920.....	401,770	1,368,406,648	69,368,994					

For footnotes see p. 138.

TABLE 9.—Individual returns for 1930 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits; also total number, net income, and tax for prior years—Continued

MICHIGAN

Net income classes (Thousands of dol- lars)	Num- ber of returns	Net income	Tax	Tax before tax credits			Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain	25 per cent of tax on earned net income	12½ per cent on capital net loss
Under 1 ¹ est.).....	6, 710	\$4, 069, 814						
Under 1 (est.).....	281	147, 957	\$1, 488	\$1, 983			\$495	
1 under 2 ¹ (est.).....	20, 448	30, 663, 164						
1 under 2 (est.).....	21, 944	37, 850, 398	64, 031	85, 375			21, 344	
2 under 3 ¹ (est.).....	16, 055	39, 986, 268						
2 under 3 (est.).....	13, 655	32, 195, 337	118, 414	157, 885			39, 471	
3 under 4 ¹ (est.).....	18, 319	63, 951, 651						
3 under 4 (est.).....	6, 757	24, 241, 431	69, 529	92, 704			23, 175	
4 under 5 ¹ (est.).....	7, 041	30, 614, 804						
4 under 5 (est.).....	8, 555	38, 241, 268	88, 034	117, 380			29, 346	
5 under 6 ¹	1, 010	5, 436, 077						
5 under 6.....	6, 521	35, 536, 045	116, 683	152, 248			35, 565	
6 under 7 ¹	406	2, 616, 768						
6 under 7.....	4, 021	25, 969, 283	115, 936	147, 317			31, 381	
7 under 8 ¹	260	1, 940, 862						
7 under 8.....	2, 817	21, 012, 934	111, 726	140, 216			28, 490	
8 under 9 ¹	210	1, 774, 826						
8 under 9.....	1, 943	16, 463, 193	104, 148	130, 039			25, 891	
9 under 10 ¹	170	1, 621, 739						
9 under 10.....	1, 549	14, 685, 500	109, 798	135, 793			25, 995	
10 under 11.....	1, 179	12, 339, 210	100, 693	117, 272	\$5, 505		22, 084	
11 under 12.....	957	10, 997, 629	106, 159	115, 422	14, 460		23, 723	
12 under 13.....	807	10, 079, 019	114, 438	117, 539	20, 534		23, 635	
13 under 14.....	656	8, 859, 619	105, 791	105, 432	22, 815		22, 456	
14 under 15.....	525	7, 610, 441	102, 695	98, 359	25, 817		21, 481	
15 under 20.....	1, 607	27, 676, 371	527, 787	430, 308	194, 273		96, 794	
20 under 25.....	879	19, 501, 049	572, 752	360, 496	297, 663		85, 407	
25 under 30.....	522	14, 188, 242	535, 328	262, 084	345, 669		72, 425	
30 under 40.....	585	20, 167, 962	997, 617	356, 443	728, 071	\$10, 382	86, 582	\$10, 697
40 under 50.....	295	13, 065, 332	859, 324	238, 748	640, 692	43, 369	46, 682	16, 803
50 under 60.....	176	9, 582, 941	749, 083	163, 037	580, 367	58, 893	30, 450	22, 764
60 under 70.....	103	6, 656, 488	595, 258	88, 509	455, 292	79, 355	16, 785	11, 113
70 under 80.....	61	4, 583, 990	458, 939	74, 326	378, 207	27, 220	12, 042	8, 772
80 under 90.....	63	5, 327, 241	561, 070	55, 440	488, 447	46, 118	9, 686	19, 249
90 under 100.....	43	4, 023, 450	460, 004	45, 597	333, 475	96, 309	7, 323	8, 054
100 under 150.....	93	11, 088, 794	1, 407, 058	99, 236	1, 262, 212	116, 745	15, 877	55, 258
150 under 200.....	53	9, 120, 253	1, 263, 332	89, 309	991, 031	230, 765	9, 967	37, 806
200 under 250.....	21	4, 780, 324	742, 205	35, 131	538, 331	177, 308	2, 831	5, 734
250 under 300.....	14	3, 858, 089	581, 847	3, 935	528, 193	79, 861	1, 450	28, 692
300 under 400.....	23	7, 967, 012	1, 263, 594	55, 892	957, 214	288, 418	2, 389	35, 541
400 under 500.....	8	3, 571, 723	576, 772	687	499, 838	97, 579	1, 067	20, 265
500 under 750.....	13	8, 019, 667	1, 148, 910	7, 316	847, 468	295, 965	955	884
750 under 1,000.....	3	2, 528, 744	316, 093			316, 093		
1,000 under 1,500.....	2	2, 767, 387	431, 845		257, 323	174, 742	220	
1,500 under 2,000.....	1	(²)	(²)		(²)			
2,000 under 3,000.....	1	(²)	(²)	(²)		(²)		
3,000 under 4,000.....	2	(²)	(²)	(²)	(²)	(²)	(²)	
4,000 under 5,000.....								
5,000 and over.....								
Classes grouped ²		11, 010, 742	2, 000, 764	22, 523	1, 650, 852	327, 885	496	
Total.....	147, 364	668, 391, 038	17, 479, 145	4, 103, 981	12, 063, 749	2, 467, 007	873, 960	281, 632
Summary for pre- ceding years: ³								
1929.....	177, 918	1, 029, 756, 680	40, 599, 864					
1928.....	179, 886	1, 066, 529, 992	50, 601, 040					
1927.....	175, 806	950, 085, 831	35, 599, 799					
1926.....	176, 804	905, 814, 790	32, 408, 357					
1925.....	188, 669	910, 910, 113	33, 263, 014					
1924.....	323, 733	1, 045, 850, 046	30, 983, 705					
1923.....	350, 072	1, 041, 933, 086	28, 051, 017					
1922.....	267, 953	796, 411, 946	34, 965, 003					
1921.....	250, 147	657, 779, 854	24, 197, 840					
1920.....	305, 075	895, 679, 238	40, 493, 261					

For footnotes see p. 138.

TABLE 9.—*Individual returns for 1930 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits; also total number, net income, and tax for prior years—Continued*

MINNESOTA

Net income classes (Thousands of dollars)	Number of re- turns	Net income	Tax	Tax before tax credits			Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain	25 per cent of tax on earned net income	12½ per cent on capital net loss
Under 1 ¹ (est.)	2, 142	\$1, 268, 583						
Under 1 (est.)	94	55, 825	\$816	\$1, 088			\$272	
1 under 2 ¹ (est.)	6, 705	10, 359, 391						
1 under 2 (est.)	8, 283	14, 289, 393	22, 365	29, 820			7, 455	
2 under 3 ¹ (est.)	6, 043	15, 017, 159						
2 under 3 (est.)	5, 175	12, 081, 547	45, 168	60, 224			15, 056	
3 under 4 ¹ (est.)	6, 770	23, 730, 297						
3 under 4 (est.)	2, 787	10, 042, 321	27, 614	36, 819			9, 205	
4 under 5 ¹ (est.)	2, 624	11, 425, 909						
4 under 5 (est.)	4, 003	18, 001, 219	39, 225	52, 299			13, 074	
5 under 6 ¹	2, 426	2, 290, 234						
5 under 6	2, 947	16, 132, 855	51, 323	66, 908			15, 585	
6 under 7 ¹	188	1, 204, 638						
6 under 7	1, 938	12, 521, 334	54, 873	69, 330			14, 457	
7 under 8 ¹	127	947, 050						
7 under 8	1, 324	9, 873, 793	52, 540	65, 291			12, 751	
8 under 9 ¹	98	835, 477						
8 under 9	964	8, 161, 346	50, 963	62, 715			11, 752	
9 under 10 ¹	61	575, 221						
9 under 10	771	7, 306, 023	51, 862	64, 047			12, 185	
10 under 11	611	6, 408, 246	53, 531	62, 151	\$2, 950		11, 570	
11 under 12	438	5, 028, 101	48, 237	51, 545	6, 431		9, 739	
12 under 13	381	4, 750, 290	55, 128	56, 045	9, 391		10, 308	
13 under 14	289	3, 892, 539	47, 636	46, 344	10, 110		8, 818	
14 under 15	272	3, 953, 137	56, 445	52, 689	13, 713		9, 957	
15 under 20	817	14, 062, 798	257, 078	204, 650	98, 349		45, 921	
20 under 25	391	8, 692, 817	239, 621	145, 813	132, 007		38, 199	
25 under 30	240	6, 550, 190	248, 753	115, 168	159, 855		26, 270	
30 under 40	281	9, 559, 648	446, 354	142, 852	334, 549	\$12, 055	37, 940	\$5, 162
40 under 50	116	5, 194, 992	342, 814	92, 607	262, 118	13, 937	21, 176	4, 672
50 under 60	75	4, 103, 595	309, 902	48, 386	250, 525	24, 332	10, 223	3, 118
60 under 70	32	2, 062, 469	177, 345	25, 481	153, 227	5, 032	5, 379	6, 016
70 under 80	26	1, 934, 186	207, 062	39, 066	161, 935	14, 227	5, 303	2, 863
80 under 90	15	1, 284, 553	140, 386	18, 364	116, 464	14, 161	2, 968	5, 635
90 under 100	21	2, 002, 323	236, 843	25, 843	197, 225	24, 982	4, 976	6, 231
100 under 150	37	4, 378, 172	556, 762	49, 523	464, 220	76, 588	6, 184	27, 385
150 under 200	13	2, 194, 175	316, 593	20, 781	215, 531	88, 941	2, 799	5, 861
200 under 250	5	1, 108, 445	165, 688	4, 093	137, 345	31, 371	1, 315	5, 806
250 under 300	4	1, 087, 350	127, 394	2, 562	182, 656	1, 034	929	57, 929
300 under 400	2	664, 116	93, 205	5, 625	32, 659	55, 540	619	
400 under 500	1	(²)	(²)	(²)	(²)	(²)	(²)	
500 under 750	2	(²)	(²)	(²)	(²)	(²)	(²)	
750 under 1,000								
1,000 under 1,500								
1,500 under 2,000								
2,000 under 3,000								
3,000 under 4,000								
4,000 under 5,000								
5,000 and over								
Classes grouped ²		1, 540, 526	220, 854	923	113, 365	107, 412	846	
Total	57, 539	266, 572, 313	4, 744, 380	1, 719, 052	3, 059, 625	469, 612	373, 231	130, 678
Summary for prece- ding years: ³								
1929	60, 701	337, 880, 743	9, 799, 141					
1928	60, 752	340, 152, 949	11, 925, 077					
1927	61, 439	295, 670, 416	7, 383, 307					
1926	64, 227	296, 414, 294	6, 475, 311					
1925	71, 291	305, 945, 206	6, 125, 915					
1924	128, 237	375, 588, 940	6, 720, 567					
1923	134, 360	372, 376, 782	7, 083, 527					
1922	122, 885	348, 740, 625	9, 419, 301					
1921	124, 501	340, 833, 699	8, 697, 117					
1920	154, 118	453, 212, 241	15, 169, 869					

For footnotes see p. 138.

TABLE 9.—*Individual returns for 1930 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits; also total number, net income, and tax for prior years—Continued*

MISSISSIPPI

Net income classes (Thousands of dollars)	Number of re- turns	Net income	Tax	Tax before tax credits			Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain	25 per cent of tax on earned net income	12½ per cent on capital net loss
Under 1 ¹ (est.)	1,039	\$580,362						
Under 1 (est.)	29	16,088	\$236	\$314			\$78	
1 under 2 ¹ (est.)	2,204	3,330,158						
1 under 2 (est.)	1,005	1,749,722	2,962	3,948			986	
2 under 3 ¹ (est.)	1,874	4,693,840						
2 under 3 (est.)	780	1,820,290	6,555	8,740			2,185	
3 under 4 ¹ (est.)	2,066	7,155,205						
3 under 4 (est.)	410	1,474,346	3,766	5,021			1,255	
4 under 5 ¹ (est.)	599	2,607,706						
4 under 5 (est.)	618	2,757,609	5,279	7,039			1,760	
5 under 6 ¹	89	482,625						
5 under 6	394	2,159,207	6,776	8,769			1,993	
6 under 7 ¹	33	211,551						
6 under 7	233	1,511,101	6,154	7,599			1,445	
7 under 8 ¹	21	157,910						
7 under 8	160	1,194,817	6,456	7,726			1,270	
8 under 9 ¹	26	222,235						
8 under 9	111	941,653	5,501	6,825			1,324	
9 under 10 ¹	16	151,354						
9 under 10	66	625,114	5,003	5,993			990	
10 under 11	69	722,373	5,710	6,470	\$323		1,083	
11 under 12	46	530,464	4,618	5,223	694		1,299	
12 under 13	43	538,374	4,886	4,657	1,035		806	
13 under 14	35	475,930	5,413	4,874	1,258		719	
14 under 15	23	332,837	4,092	3,634	1,127		669	
15 under 20	67	1,133,640	19,854	14,794	7,325		2,265	
20 under 25	49	1,109,289	32,378	18,697	16,770		3,089	
25 under 30	14	380,764	15,169	8,033	9,226		2,090	
30 under 40	12	400,992	18,812	5,184	14,384		756	
40 undef 50	6	260,643	15,319	3,877	12,499		1,057	
50 under 60	4	206,244	16,333	3,706	12,733		106	
60 under 70	1	(?)	(?)	(?)	(?)		(?)	
70 under 80	2	(?)	(?)		(?)	(?)	(?)	
80 under 90								
90 under 100	1	(?)	(?)		(?)	(?)	(?)	
100 under 150	1	(?)	(?)		(?)	(?)	(?)	
150 under 200	1	(?)	(?)		(?)	(?)	(?)	
200 under 250								
250 under 300								
300 under 400								
400 under 500								
500 under 750								
750 under 1,000								
1,000 under 1,500								
1,500 under 2,000								
2,000 under 3,000								
3,000 under 4,000								
4,000 under 5,000								
5,000 and over								
Classes grouped ²		621,946	60,509	1,838	23,495	\$35,469	293	
Total	12,147	40,556,389	251,781	142,961	100,869	35,469	27,518	
Summary for preced- ing years: ³								
1929	15,689	63,922,168	600,076					
1928	16,140	64,689,480	763,702					
1927	16,964	64,878,684	816,429					
1926	17,196	64,859,892	643,744					
1925	16,985	73,750,950	989,451					
1924	27,213	82,652,945	1,155,729					
1923	27,851	83,494,009	1,685,439					
1922	26,897	76,981,743	1,803,632					
1921	25,614	60,104,438	1,069,136					
1920	28,022	83,954,352	2,495,207					

For footnotes see p. 138.

TABLE 9.—Individual returns for 1930 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits; also total number, net income, and tax for prior years—Continued

MISSOURI

Net income classes (Thousands of dollars)	Number of returns	Net income	Tax	Tax before tax credits			Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain	25 per cent of tax on earned net income	12½ per cent on capital net loss
Under 1 ¹ (est.).....	2, 826	\$1, 618, 768						
Under 1 (est.).....	119	60, 459	\$616	\$821			\$205	
1 under 2 ¹ (est.).....	12, 127	19, 136, 803						
1 under 2 (est.).....	10, 130	17, 446, 850	28, 407	37, 876			9, 469	
2 under 3 ¹ (est.).....	9, 649	23, 753, 779						
2 under 3 (est.).....	7, 112	16, 756, 736	64, 188	85, 583			21, 395	
3 under 4 ¹ (est.).....	10, 128	35, 506, 690						
3 under 4 (est.).....	4, 128	14, 873, 572	39, 049	52, 065			13, 016	
4 under 5 ¹ (est.).....	3, 272	14, 182, 273						
4 under 5 (est.).....	5, 985	26, 753, 496	60, 733	80, 979			20, 246	
5 under 6 ¹	657	3, 572, 402						
5 under 6.....	4, 312	23, 570, 099	79, 319	104, 576			25, 257	
6 under 7 ¹	318	2, 058, 244						
6 under 7.....	2, 767	17, 892, 688	80, 186	101, 906			21, 720	
7 under 8 ¹	230	1, 715, 407						
7 under 8.....	1, 967	14, 685, 214	75, 953	98, 132			22, 179	
8 under 9 ¹	182	1, 542, 830						
8 under 9.....	1, 465	12, 408, 998	77, 115	96, 072			18, 957	
9 under 10 ¹	151	1, 435, 147						
9 under 10.....	1, 116	10, 582, 083	75, 309	93, 779			18, 470	
10 under 11.....	894	9, 373, 639	73, 061	87, 148	\$4, 216		18, 303	
11 under 12.....	733	8, 405, 549	78, 512	85, 200	10, 806		17, 494	
12 under 13.....	636	7, 945, 456	86, 716	89, 005	16, 126		18, 415	
13 under 14.....	529	7, 135, 439	84, 642	83, 999	18, 363		17, 720	
14 under 15.....	419	6, 063, 370	79, 586	73, 616	20, 607		14, 637	
15 under 20.....	1, 376	23, 695, 630	429, 702	347, 384	168, 140		85, 822	
20 under 25.....	716	15, 948, 372	437, 418	254, 848	244, 630		62, 060	
25 under 30.....	447	12, 170, 751	450, 513	204, 083	296, 530		50, 100	
30 under 40.....	440	15, 133, 205	747, 906	264, 663	545, 629	\$11, 185	65, 066	\$8, 505
40 under 50.....	234	10, 412, 291	657, 519	170, 180	508, 604	28, 945	37, 679	12, 531
50 under 60.....	141	7, 703, 056	599, 370	126, 328	474, 571	35, 454	23, 379	13, 604
60 under 70.....	78	5, 058, 885	463, 664	66, 746	347, 413	63, 196	10, 234	3, 457
70 under 80.....	47	3, 498, 974	355, 893	50, 859	301, 732	19, 443	8, 535	7, 606
80 under 90.....	40	3, 380, 396	372, 202	46, 022	307, 289	34, 930	8, 702	7, 337
90 under 100.....	18	1, 701, 287	201, 400	20, 798	144, 813	40, 902	2, 858	2, 255
100 under 150.....	70	8, 232, 543	1, 048, 019	84, 515	757, 173	244, 572	11, 188	27, 053
150 under 200.....	20	3, 453, 634	465, 112	19, 043	352, 500	110, 633	2, 914	14, 150
200 under 250.....	7	1, 536, 009	222, 607	2, 888	149, 173	74, 054	501	3, 007
250 under 300.....	8	2, 241, 915	318, 613	10, 303	154, 588	154, 682	828	132
300 under 400.....	6	1, 966, 510	292, 025	10, 002	168, 779	119, 476	1, 218	5, 014
400 under 500.....	1	(2)	(2)	(2)	(2)	(2)	(2)	(2)
500 under 750.....	4	(2)	(2)	(2)	(2)	(2)	(2)	(2)
750 under 1,000.....	1	(2)	(2)	(2)	(2)	(2)	(2)	(2)
1,000 under 1,500.....	1	(2)	(2)	(2)	(2)	(2)	(2)	(2)
1,500 under 2,000.....								
2,000 under 3,000.....								
3,000 under 4,000.....								
4,000 under 5,000.....								
5,000 and over.....								
Classes grouped *.....		5, 038, 733	705, 020	26, 786	210, 225	469, 536	1, 527	
Total.....	85, 507	419, 648, 187	8, 750, 375	2, 876, 205	5, 201, 907	1, 407, 008	630, 094	104, 651
Summary for preceding years: ²								
1929.....	98, 367	558, 127, 649	16, 416, 897					
1928.....	99, 295	563, 951, 553	18, 910, 977					
1927.....	96, 407	501, 495, 130	13, 738, 256					
1926.....	99, 509	512, 801, 163	13, 496, 872					
1925.....	109, 059	533, 836, 188	14, 246, 816					
1924.....	186, 784	632, 532, 962	12, 373, 492					
1923.....	192, 282	605, 275, 520	13, 085, 218					
1922.....	173, 728	526, 387, 658	15, 972, 706					
1921.....	172, 519	499, 911, 004	14, 660, 351					
1920.....	162, 199	548, 130, 178	21, 877, 701					

For footnotes see p. 133.

TABLE 9.—Individual returns for 1930 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits; also total number, net income, and tax for prior years—Continued

MONTANA

Net income classes (Thousands of dollars)	Number of re- turns	Net income	Tax	Tax before tax credits			Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain	25 per cent of tax on earned net income	12½ per cent on capital net loss
Under 1 ¹ (est.).....	183	\$107,154						
Under 1 (est.).....	22	12,704	\$75	\$99			\$24	
1 under 2 ¹ (est.).....	992	1,641,673						
1 under 2 (est.).....	2,192	3,775,877	5,989	7,985			1,996	
2 under 3 ¹ (est.).....	896	2,174,228						
2 under 3 (est.).....	1,629	3,835,239	14,844	19,792			4,948	
3 under 4 ¹ (est.).....	1,327	4,740,574						
3 under 4 (est.).....	760	2,732,314	7,516	10,022			2,506	
4 under 5 ¹ (est.).....	590	2,576,135						
4 under 5 (est.).....	940	4,201,878	8,848	11,798			2,950	
5 under 6 ¹	106	572,242						
5 under 6.....	579	3,173,417	10,421	13,388			2,967	
6 under 7 ¹	32	206,227						
6 under 7.....	407	2,633,253	11,589	14,094			2,505	
7 under 8 ¹	19	141,002						
7 under 8.....	214	1,598,895	8,994	10,723			1,729	
8 under 9 ¹	13	110,054						
8 under 9.....	150	1,268,661	8,707	10,212			1,505	
9 under 10 ¹	13	123,723						
9 under 10.....	98	926,517	7,374	8,658			1,284	
10 under 11.....	95	997,478	8,952	9,942	\$455		1,445	
11 under 12.....	71	816,225	7,559	7,707	1,062		1,210	
12 under 13.....	46	573,049	6,671	6,449	1,126		904	
13 under 14.....	45	606,429	8,301	8,099	1,528		1,326	
14 under 15.....	30	432,577	6,506	5,869	1,452		815	
15 under 20.....	90	1,553,345	30,610	23,652	10,920		3,962	
20 under 25.....	31	685,030	19,824	10,819	10,299		1,294	
25 under 30.....	23	620,450	22,468	8,427	14,939		898	
30 under 40.....	12	392,715	18,220	5,456	13,425		661	
40 under 50.....	5	220,285	13,472	3,640	11,268	\$49	544	\$941
50 under 60.....	7	384,319	28,817	3,481	24,999	509	172	
60 under 70.....	4	250,809	24,333	2,705	14,073	7,570	15	
70 under 80.....	2	154,325	14,129	957	10,065	3,786	679	311
80 under 90.....	6	517,768	70,736	15,598	45,623	10,462	636	
90 under 100.....	1	(?)	(?)	(?)	(?)			(?)
100 under 150.....	4	(?)	(?)	(?)	(?)			
150 under 200.....	1	(?)	(?)		(?)			
200 under 250.....								
250 under 300.....								
300 under 400.....								
400 under 500.....								
500 under 750.....								
750 under 1,000.....								
1,000 under 1,500.....								
1,500 under 2,000.....								
2,000 under 3,000.....								
3,000 under 4,000.....								
4,000 under 5,000.....								
5,000 and over.....								
Classes grouped ²		738,664	96,340	8,779	74,270	17,731	1,021	3,419
Total.....	11,635	45,495,235	461,295	228,351	235,504	40,107	37,996	4,671
Summary for preceding years: ³								
1929.....	17,067	71,397,232	\$1,019,300					
1928.....	17,112	72,908,121	1,298,024					
1927.....	18,651	69,654,023	867,944					
1926.....	16,191	59,289,994	561,833					
1925.....	19,239	66,825,486	580,196					
1924.....	44,011	107,241,911	731,111					
1923.....	42,809	99,255,947	721,406					
1922.....	38,044	83,903,851	1,029,195					
1921.....	36,907	81,527,662	1,051,863					
1920.....	45,557	109,348,194	2,033,190					

For footnotes see p. 138.

TABLE 9.—Individual returns for 1930 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits; also total number, net income, and tax for prior years—Continued

NEBRASKA

Net income classes (Thousands of dollars)	Number of re- turns	Net income	Tax	Tax before tax credits			Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain	25 per cent of tax on earned net income	12½ per cent on capital net loss
Under 1 ¹ (est.)	1,283	\$734,822						
Under 1 (est.)	71	39,670	\$419	\$558			\$139	
1 under 2 ¹ (est.)	2,988	4,646,708						
1 under 2 (est.)	3,009	5,217,126	9,045	12,061			3,016	
2 under 3 ¹ (est.)	3,282	8,195,673						
2 under 3 (est.)	2,288	5,430,451	21,306	28,408			7,102	
3 under 4 ¹ (est.)	3,749	13,146,616						
3 under 4 (est.)	1,437	5,168,484	15,154	20,206			5,052	
4 under 5 ¹ (est.)	1,306	5,693,472						
4 under 5 (est.)	2,282	10,214,689	23,587	31,448			7,861	
5 under 6 ¹	205	1,107,638						
5 under 6	1,514	8,261,399	29,222	37,268			8,046	
6 under 7 ¹	95	609,642						
6 under 7	900	5,817,257	26,332	32,651			6,319	
7 under 8 ¹	60	451,136						
7 under 8	593	4,428,639	25,728	30,991			5,263	
8 under 9 ¹	32	269,744						
8 under 9	406	3,433,664	23,248	27,661			4,413	
9 under 10 ¹	25	238,321						
9 under 10	322	3,054,697	23,592	28,115			4,523	
10 under 11	231	2,420,605	22,016	24,647	\$1,288		3,919	
11 under 12	192	2,204,993	22,929	24,480	2,819		4,370	
12 under 13	155	1,930,083	24,232	24,295	3,802		3,865	
13 under 14	106	1,427,485	20,612	20,709	3,583		3,680	
14 under 15	104	1,514,172	25,192	24,232	5,233		4,273	
15 under 20	276	4,698,717	96,943	80,648	31,383		15,088	
20 under 25	141	3,131,706	92,795	62,231	47,626		17,062	
25 under 30	91	2,516,516	103,201	56,327	61,740		14,866	
30 under 40	67	2,332,596	124,670	48,802	85,784	\$35	9,120	\$831
40 under 50	21	948,924	61,317	20,828	49,593	616	5,040	4,680
50 under 60	9	497,770	45,972	13,967	33,488		1,483	
60 under 70	8	516,736	47,266	7,732	41,197		1,663	
70 under 80	10	745,972	72,058	8,956	54,203	15,808	1,129	5,780
80 under 90	3	249,258	29,651	5,203	16,803	8,339	694	
90 under 100	1	(?)	(?)	(?)	(?)		(?)	
100 under 150	3	355,039	40,854	2,916	12,543	25,986	591	
150 under 200	2	336,249	50,752	390	50,569		207	
200 under 250								
250 under 300								
300 under 400	2	643,435	97,371		73,906	23,813	348	
400 under 500								
500 under 750	2	(?)	(?)	(?)	(?)	(?)	(?)	
750 under 1,000								
1,000 under 1,500								
1,500 under 2,000								
2,000 under 3,000								
3,000 under 4,000								
4,000 under 5,000								
5,000 and over								
Classes grouped ²		1,304,739	205,846	4,210	146,013	56,366	743	
Total	27,271	113,934,843	1,381,310	679,940	721,573	130,963	139,875	11,291
Summary for preced- ing years: ³								
1929	30,962	140,322,452	1,919,473					
1928	31,426	139,471,054	2,109,341					
1927	32,170	130,131,079	1,427,747					
1926	33,532	134,153,838	1,381,307					
1925	35,661	141,877,975	1,732,535					
1924	66,512	189,371,665	1,848,121					
1923	70,545	195,152,662	2,534,257					
1922	67,503	177,969,193	3,165,433					
1921	71,853	179,905,513	3,328,145					
1920	97,729	306,362,700	8,363,305					

For footnotes see p. 138.

TABLE 9.—*Individual returns for 1930 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits; also total number, net income, and tax for prior years—Continued*

NEVADA

Net income classes (Thousands of dollars)	Number of returns	Net income	Tax	Tax before tax credits			Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain	25 per cent of tax on earned net income	12½ per cent on capital net loss
Under 1 ¹ (est.)	101	\$55,539						
Under 1 (est.)	2	879	\$10	\$13			\$3	
1 under 2 ¹ (est.)	336	532,847						
1 under 2 (est.)	941	1,636,691	2,510	3,348			838	
2 under 3 ¹ (est.)	290	713,765						
2 under 3 (est.)	579	1,347,324	4,989	6,653			1,664	
3 under 4 ¹ (est.)	385	1,343,287						
3 under 4 (est.)	223	789,884	2,761	3,680			919	
4 under 5 ¹ (est.)	117	507,044						
4 under 5 (est.)	324	1,452,089	4,593	6,123			1,530	
5 under 6 ¹	21	114,425						
5 under 6	199	1,084,170	4,438	5,717			1,279	
6 under 7 ¹	10	64,420						
6 under 7	139	898,623	5,234	6,470			1,236	
7 under 8 ¹	4	29,641						
7 under 8	98	728,728	4,723	5,721			998	
8 under 9 ¹	3	25,220						
8 under 9	51	430,605	3,304	3,940			636	
9 under 10 ¹	7	67,080						
9 under 10	33	312,133	3,046	3,477			431	
10 under 11	37	389,815	3,813	4,337	\$243		767	
11 under 12	26	298,197	4,089	4,086	379		376	
12 under 13	11	136,839	2,191	2,345	269		423	
13 under 14	9	123,421	2,031	2,068	337		374	
14 under 15	2	28,790	659	662	96		99	
15 under 20	21	357,305	6,319	5,181	2,376		1,238	
20 under 25	5	111,656	4,462	3,250	1,724		512	
25 under 30	6	165,687	5,617	1,737	4,189		309	
30 under 40	10	347,767	19,686	8,801	12,970		2,085	
40 under 50	3	140,344	8,299	612	7,721		34	
50 under 60	4	219,123	16,169	2,085	14,530		446	
60 under 70								
70 under 80								
80 under 90	2	(2)	(2)	(2)	(2)		(2)	
90 under 100								
100 under 150	3	369,081	48,245	17	47,291	\$941	(2) ⁴	
150 under 200	1	(2)	(2)	(2)	(2)		(2)	
200 under 250	1	(2)	(2)		(2)	(2)		
250 under 300								
300 under 400	1	(2)	(2)		(2)	(2)		
400 under 500								
500 under 750								
750 under 1,000	1	(2)	(2)	(2)	(2)		(2)	
1,000 under 1,500								
1,500 under 2,000								
2,000 under 3,000								
3,000 under 4,000								
4,000 under 5,000								
5,000 and over								
Classes grouped ²		1,865,776	315,448	26,042	225,326	64,097	17	
Total	4,006	16,688,195	472,636	106,365	317,451	65,038	16,218	
Summary for preceding years: ³								
1929	5,174	21,597,783	356,444					
1928	4,477	20,109,392	477,673					
1927	4,702	17,443,233	228,799					
1926	4,797	16,795,822	195,497					
1925	6,164	19,661,369	178,361					
1924	10,664	27,534,276	184,334					
1923	10,467	25,711,611	241,291					
1922	9,723	22,397,460	258,732					
1921	9,719	22,455,508	329,296					
1920	10,381	25,337,934	390,077					

For footnotes see p. 138.

TABLE 9.—Individual returns for 1930 by States and Territories, and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits; also total number, net income, and tax for prior years—Continued

NEW HAMPSHIRE

Net income classes (Thousands of dollars)	Number of re- turns	Net income	Tax	Tax before tax credits			Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain	25 per cent of tax on earned net income	12½ per cent on capital net loss
Under 1 ¹ (est.)	720	\$439,652						
Under 1 (est.)	35	18,638	\$146	\$195			\$49	
Under 2 ¹ (est.)	2,228	3,437,366						
Under 2 (est.)	1,518	2,632,335	4,373	5,831			1,458	
Under 3 ¹ (est.)	1,791	4,412,731						
Under 3 (est.)	1,069	2,534,283	9,114	12,151			3,037	
Under 4 ¹ (est.)	1,702	5,942,570						
Under 4 (est.)	567	2,024,835	5,884	7,846			1,962	
Under 5 ¹ (est.)	625	2,760,474						
Under 5 (est.)	805	3,633,864	8,794	11,725			2,931	
Under 6 ¹	186	1,010,038						
Under 6	589	3,207,022	13,717	16,721			3,004	
Under 7 ¹	76	493,168						
Under 7	376	2,422,334	9,878	12,309			2,431	
Under 8 ¹	53	397,185						
Under 8	293	2,192,337	11,017	13,403			2,386	
Under 9 ¹	32	270,699						
Under 9	199	1,687,779	9,884	11,988			2,104	
Under 10 ¹	39	368,934						
Under 10	188	1,781,680	11,878	14,059			2,181	
Under 11	132	1,386,740	9,483	10,366	\$648		1,531	
Under 12	83	950,378	7,227	7,303	1,198		1,274	
Under 13	77	962,929	9,742	9,120	1,925		1,303	
Under 14	56	754,052	7,294	6,645	1,945		1,296	
Under 15	61	879,300	10,596	8,944	2,906		1,254	
Under 20	182	3,147,530	54,516	39,407	22,311		7,202	
Under 25	75	1,668,039	43,685	21,798	25,490		3,603	
Under 30	55	1,507,823	54,401	20,110	37,301		3,010	
Under 40	40	1,417,300	70,853	21,037	54,168	\$266	4,618	
Under 50	28	1,238,484	80,656	18,900	58,192	7,023	3,068	\$391
Under 60	15	825,949	61,436	8,122	46,889	8,930	1,301	1,204
Under 70	6	399,693	31,468	7,098	28,426	4,665	1,184	7,437
Under 80	5	383,135	35,977	1,903	22,940	11,727	593	
Under 90	4	344,925	42,067	6,991	27,311	9,252	1,487	
Under 100	2	181,788	18,539		16,275	2,420	112	44
Under 150	11	1,292,174	172,326	13,930	147,469	12,840	914	999
Under 200	3	(²)	(²)	(²)	(²)		(²)	(²)
Under 250								
Under 300								
Under 400								
Under 500	1	(²)	(²)		(²)	(²)		
Under 750								
Under 1,000								
Under 1,500								
Under 2,000								
Under 3,000								
Under 4,000								
Under 5,000								
5,000 and over								
Classes grouped ²		1,006,576	157,113	4,268	133,123	21,770	496	1,552
Total	13,927	60,014,739	952,064	312,170	628,517	78,793	55,789	11,627
Summary for preceding years: ³								
1929	14,341	74,306,913	1,734,828					
1928	14,132	72,610,266	1,991,854					
1927	14,484	70,560,949	1,824,931					
1926	15,276	66,743,817	1,201,298					
1925	16,413	70,117,771	1,218,822					
1924	31,532	94,132,914	1,377,393					
1923	36,876	104,852,122	1,643,150					
1922	31,787	85,577,058	2,133,631					
1921	32,410	82,352,496	1,759,290					
1920	35,983	100,431,539	2,720,793					

For footnotes see p. 138.

TABLE 9.—*Individual returns for 1930 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits; also total number, net income, and tax for prior years—Continued*

NEW JERSEY

Net income classes (Thousands of dollars)	Num- ber of returns	Net income	Tax	Tax before tax credits			Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain	25 per cent of tax on earned net in- come	12½ per cent on capital net loss
Under 1 ¹ (est.)	4, 155	\$2, 424, 095						
Under 1 (est.)	619	344, 103	\$2, 847	\$3, 796			\$949	
1 under 2 ¹ (est.)	16, 029	25, 260, 641						
1 under 2 (est.)	22, 412	38, 943, 120	66, 824	89, 099			22, 275	
2 under 3 ¹ (est.)	18, 115	44, 886, 151						
2 under 3 (est.)	21, 504	51, 473, 931	195, 757	261, 010			65, 253	
3 under 4 ¹ (est.)	21, 953	77, 592, 848						
3 under 4 (est.)	12, 109	43, 263, 497	139, 618	186, 157			46, 539	
4 under 5 ¹ (est.)	8, 916	38, 729, 399						
4 under 5 (est.)	16, 136	72, 188, 967	165, 519	220, 692			55, 173	
5 under 6 ¹	1, 374	7, 432, 121						
5 under 6	11, 100	60, 507, 119	198, 647	261, 167			62, 520	
6 under 7 ¹	624	4, 031, 119						
6 under 7	6, 919	44, 738, 448	194, 697	250, 484			55, 787	
7 under 8 ¹	377	2, 829, 143						
7 under 8	4, 802	35, 862, 617	189, 313	240, 202			50, 889	
8 under 9 ¹	305	2, 579, 348						
8 under 9	3, 459	29, 292, 644	182, 564	228, 341			45, 777	
9 under 10 ¹	245	2, 333, 954						
9 under 10	2, 665	25, 279, 673	184, 734	231, 475			46, 741	
10 under 11	2, 075	21, 731, 281	175, 391	206, 868	\$9, 914		41, 391	
11 under 12	1, 623	18, 664, 014	185, 765	204, 520	24, 739		43, 494	
12 under 13	1, 292	16, 132, 777	174, 562	183, 359	32, 287		41, 084	
13 under 14	1, 118	15, 104, 479	191, 482	196, 733	39, 209		44, 460	
14 under 15	843	12, 220, 084	170, 847	166, 845	42, 017		38, 015	
15 under 20	2, 822	48, 462, 144	909, 548	759, 533	337, 366		187, 351	
20 under 25	1, 428	31, 810, 172	921, 828	590, 328	490, 637		159, 137	
25 under 30	759	20, 705, 214	792, 412	399, 099	507, 611		114, 298	
30 under 40	876	30, 146, 999	1, 552, 002	603, 665	1, 084, 499	\$28, 794	151, 271	\$13, 685
40 under 50	392	17, 406, 875	1, 131, 272	326, 308	857, 785	53, 041	73, 295	32, 567
50 under 60	245	13, 348, 643	1, 061, 511	249, 007	812, 976	65, 163	46, 353	19, 282
60 under 70	134	8, 646, 509	780, 555	144, 149	597, 968	89, 122	23, 834	26, 850
70 under 80	110	8, 219, 548	844, 314	152, 459	676, 330	78, 144	27, 159	35, 400
80 under 90	82	6, 965, 116	787, 643	128, 216	586, 078	122, 931	16, 961	32, 621
90 under 100	51	4, 835, 719	542, 659	55, 600	457, 517	71, 717	8, 687	33, 488
100 under 150	139	16, 515, 765	2, 223, 573	241, 727	1, 816, 297	247, 261	28, 698	53, 014
150 under 200	48	8, 496, 305	1, 204, 691	79, 861	982, 663	220, 641	10, 094	68, 380
200 under 250	32	7, 076, 250	1, 053, 119	48, 010	805, 751	239, 854	5, 034	35, 462
250 under 300	18	4, 895, 110	745, 129	49, 640	623, 613	135, 836	3, 881	60, 079
300 under 400	7	2, 579, 824	433, 650	33, 063	311, 783	92, 233	2, 620	809
400 under 500	7	3, 066, 396	504, 435	14, 481	371, 726	118, 752	524	
500 under 750	9	5, 301, 256	805, 404	12, 348	473, 336	323, 755	1, 111	2, 924
750 under 1,000	3	2, 418, 017	371, 024	6, 878	213, 904	152, 925	497	2, 186
1,000 under 1,500	7	8, 016, 543	1, 462, 579	8, 159	1, 304, 461	150, 290	182	149
1,500 under 2,000	1	(2)	(2)	(2)	(2)	(2)	(2)	
2,000 under 3,000	3	(2)	(2)	(2)	(2)	(2)	(2)	
3,000 under 4,000								
4,000 under 5,000								
5,000 and over	1	(2)	(2)	(2)	(2)	(2)	(2)	
Classes grouped ²		13, 974, 771	2, 673, 325	29, 538	2, 464, 093	180, 725	1, 031	
Total	187, 943	956, 732, 849	23, 219, 240	6, 862, 817	15, 924, 560	2, 371, 184	1, 522, 365	416, 956
Summary for pre- ceding years: ³								
1929	195, 772	1, 212, 423, 226	43, 956, 017					
1928	196, 681	1, 241, 411, 359	51, 889, 941					
1927	195, 467	1, 117, 398, 064	38, 911, 894					
1926	176, 320	1, 032, 297, 571	32, 858, 092					
1925	150, 874	943, 672, 751	32, 383, 155					
1924	299, 904	1, 177, 421, 081	31, 941, 148					
1923	293, 503	1, 050, 741, 177	30, 552, 642					
1922	301, 834	1, 032, 262, 375	40, 982, 616					
1921	269, 096	856, 856, 058	33, 258, 294					
1920	296, 989	977, 853, 627	43, 275, 477					

For footnotes see p. 138.

TABLE 9.—Individual returns for 1930 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits; also total number, net income, and tax for prior years—Continued

NEW MEXICO

Net income classes (Thousands of dollars)	Number of returns	Net income	Tax	Tax before tax credits			Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain	25 per cent of tax on earned net in- come	12½ per cent on capital net loss
Under 1 ¹ (est.).....	294	\$172, 677						
Under 1 (est.).....								
1 under 2 ¹ (est.).....	682	1, 047, 392						
1 under 2 (est.).....	660	1, 151, 161	\$1, 931	\$2, 575			\$644	
2 under 3 ¹ (est.).....	571	1, 415, 651						
2 under 3 (est.).....	697	1, 671, 382	5, 971	7, 962			1, 991	
3 under 4 ¹ (est.).....	751	2, 621, 701						
3 under 4 (est.).....	485	1, 714, 474	5, 793	7, 723			1, 930	
4 under 5 ¹ (est.).....	243	1, 059, 032						
4 under 5 (est.).....	623	2, 789, 613	8, 457	11, 275			2, 818	
5 under 6 ¹	32	172, 094						
5 under 6.....	389	2, 133, 605	9, 548	12, 141			2, 593	
6 under 7 ¹	18	116, 284						
6 under 7.....	236	1, 526, 087	8, 918	10, 772			1, 854	
7 under 8 ¹	9	66, 594						
7 under 8.....	142	1, 052, 701	7, 673	9, 059			1, 386	
8 under 9 ¹	11	92, 698						
8 under 9.....	98	829, 752	8, 417	9, 602			1, 155	
9 under 10 ¹	7	66, 083						
9 under 10.....	79	748, 602	7, 293	8, 197			904	
10 under 11.....	43	450, 057	4, 963	5, 246	\$199		482	
11 under 12.....	45	514, 989	6, 594	6, 797	651		534	
12 under 13.....	28	345, 847	3, 987	3, 787	631		431	
13 under 14.....	25	336, 999	5, 806	5, 377	869		440	
14 under 15.....	19	274, 354	5, 422	5, 100	926		604	
15 under 20.....	49	832, 680	18, 562	14, 550	5, 365		1, 353	
20 under 25.....	23	522, 268	17, 574	10, 204	8, 260		890	
25 under 30.....	9	248, 419	10, 722	5, 125	6, 283		656	
30 under 40.....	9	325, 384	21, 447	10, 846	11, 840		1, 239	
40 under 50.....	7	317, 727	21, 476	5, 961	16, 896		881	\$500
50 under 60.....								
60 under 70.....	2	(2)	(2)	(2)	(2)	(2)	(2)	
70 under 80.....								
80 under 90.....								
90 under 100.....	1	(2)	(2)	(2)	(2)		(2)	
100 under 150.....	1	(2)	(2)	(2)	(2)		(2)	(2)
150 under 200.....								
200 under 250.....								
250 under 300.....								
300 under 400.....								
400 under 500.....								
500 under 750.....								
750 under 1,000.....								
1,000 under 1,500.....								
1,500 under 2,000.....								
2,000 under 3,000.....								
3,000 under 4,000.....								
4,000 under 5,000.....								
5,000 and over.....								
Classes grouped ²		354, 664	41, 905	3, 261	31, 998	\$7, 488	90	752
Total.....	6, 288	24, 970, 971	222, 459	155, 560	83, 918	7, 488	23, 255	1, 252
Summary for preceding years: ³								
1929.....	6, 874	30, 875, 636	299, 882					
1928.....	6, 686	29, 995, 501	464, 430					
1927.....	6, 462	26, 288, 148	283, 403					
1926.....	6, 513	24, 631, 507	227, 471					
1925.....	7, 203	23, 994, 717	178, 762					
1924.....	11, 595	31, 951, 117	223, 842					
1923.....	12, 202	32, 667, 610	337, 354					
1922.....	11, 553	28, 982, 814	383, 750					
1921.....	11, 780	27, 838, 165	351, 629					
1920.....	13, 656	36, 923, 120	612, 573					

For footnotes see p. 138.

TABLE 9.—Individual returns for 1930 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits; also total number, net income, and tax for prior years—Continued

NEW YORK

Net income classes (Thousands of dollars)	Number of returns	Net income	Tax	Tax before tax credits			Tax credits	
				Normal tax	Surtax	1½ per cent on capital net gain	25 per cent of tax on earned net income	12½ per cent on capital net loss
Under 1 ¹ (est.).....	19,014	\$10,912,092						
Under 1 (est.).....	1,535	901,915	\$7,398	\$9,863			\$2,465	
1 under 2 ¹ (est.).....	78,306	123,342,973						
1 under 2 (est.).....	79,207	137,716,417	232,241	309,655			77,414	
2 under 3 ¹ (est.).....	72,383	179,139,084						
2 under 3 (est.).....	74,754	178,880,165	698,497	931,329			232,832	
3 under 4 ¹ (est.).....	82,449	288,837,897						
3 under 4 (est.).....	41,755	148,318,002	537,180	716,240			179,060	
4 under 5 ¹ (est.).....	29,357	127,770,823						
4 under 5 (est.).....	54,849	245,728,754	622,140	829,521			207,381	
5 under 6 ¹	4,606	24,867,895						
5 under 6.....	38,089	207,688,808	733,739	960,433			226,694	
6 under 7 ¹	2,142	13,865,495						
6 under 7.....	24,858	160,749,512	757,626	971,373			213,747	
7 under 8 ¹	1,453	10,858,663						
7 under 8.....	17,922	134,007,359	758,526	961,399			202,873	
8 under 9 ¹	1,166	9,832,767						
8 under 9.....	12,592	106,679,985	719,414	899,759			180,345	
9 under 10 ¹	1,009	9,680,386						
9 under 10.....	10,259	97,355,441	767,069	968,400			200,431	
10 under 11.....	7,991	83,726,868	721,916	859,638	\$40,340		178,062	
11 under 12.....	6,615	75,932,766	768,253	847,301	97,968		177,016	
12 under 13.....	5,211	65,059,113	750,764	789,804	130,356		169,396	
13 under 14.....	4,396	59,286,104	771,372	793,498	154,708		176,834	
14 under 15.....	3,829	55,499,257	810,707	799,054	191,566		179,913	
15 under 20.....	12,126	208,723,352	4,090,064	3,448,596	1,457,806		816,338	
20 under 25.....	6,526	145,665,693	4,287,532	2,752,978	2,240,269		705,715	
25 under 30.....	3,952	108,029,935	4,308,704	2,222,885	2,661,686		575,867	
30 under 40.....	4,521	155,835,934	8,146,880	3,232,415	5,686,198	\$122,097	733,221	\$150,609
40 under 50.....	2,449	108,917,401	8,096,571	2,232,503	6,171,830	312,517	445,375	174,904
50 under 60.....	1,501	82,051,417	6,627,053	1,615,770	5,031,605	461,271	264,662	216,931
60 under 70.....	1,025	66,172,211	6,196,567	1,281,838	4,688,069	621,374	193,334	201,380
70 under 80.....	710	53,083,155	5,386,044	852,057	4,107,673	777,777	130,865	220,598
80 under 90.....	498	42,193,199	4,834,901	772,169	3,758,883	546,879	96,665	146,365
90 under 100.....	388	36,709,540	4,295,049	574,919	3,370,256	598,988	65,604	183,510
100 under 150.....	1,018	123,600,167	16,276,602	1,915,531	12,737,004	2,604,567	192,205	788,295
150 under 200.....	390	67,164,846	9,915,478	929,083	7,620,605	1,759,462	76,076	317,596
200 under 250.....	208	45,783,877	7,034,061	585,335	5,422,803	1,317,011	44,353	246,735
250 under 300.....	111	30,120,654	4,972,109	477,010	4,042,257	715,834	25,610	237,382
300 under 400.....	139	47,664,802	7,619,819	435,793	6,126,781	1,452,338	20,809	374,284
400 under 500.....	71	31,522,230	5,000,287	190,654	3,378,086	1,481,082	8,897	40,638
500 under 750.....	87	52,644,559	8,672,895	274,913	6,704,428	1,918,249	14,855	209,840
750 under 1,000.....	33	28,391,112	4,562,541	111,836	3,409,705	1,106,724	2,896	62,828
1,000 under 1,500.....	38	47,217,976	8,467,031	299,421	6,733,626	1,492,718	6,054	52,680
1,500 under 2,000.....	8	13,550,030	2,237,809	105,673	2,116,085	329,500	1,548	311,901
2,000 under 3,000.....	10	24,392,591	4,186,227	67,414	3,694,557	682,638	662	257,720
3,000 under 4,000.....	2	7,359,305	1,613,072	195,947	1,454,411	481	716	37,051
4,000 under 5,000.....	3	12,750,520	2,321,915		1,983,887	338,248	220	
5,000 and over.....	5	93,197,059	14,701,940	255,451	7,515,206	6,931,779	496	
Total.....	711,566	4,189,130,106	163,508,893	36,467,458	112,728,654	25,571,534	7,027,506	4,231,247
Summary for preceding years: ³								
1929.....	757,835	6,253,465,699	396,687,348					
1928.....	780,418	6,458,089,207	451,606,998					
1927.....	766,974	5,398,451,005	305,210,059					
1926.....	753,044	4,984,020,281	247,164,324					
1925.....	751,941	4,903,288,994	252,157,834					
1924.....	1,215,640	5,144,766,182	236,774,567					
1923.....	1,221,654	4,565,314,898	192,311,565					
1922.....	1,102,748	4,110,588,989	273,960,079					
1921.....	1,066,637	3,617,757,104	210,768,379					
1920.....	1,047,634	4,030,623,696	286,607,280					

For footnotes see p. 138.

TABLE 9.—*Individual returns for 1930 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits; also total number, net income, and tax for prior years—Continued*

NORTH CAROLINA

Net income classes (Thousands of dollars)	Number of re- turns	Net income	Tax	Tax before tax credits			Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain	25 per cent of tax on earned net in- come	12½ per cent on capital net loss
Under 1 ¹ (est.)	1,664	\$962,244						
Under 1 (est.)	26	17,438	\$137	\$184			\$47	
1 under 2 ¹ (est.)	5,098	7,765,596						
1 under 2 (est.)	2,580	4,458,055	9,245	12,326			3,081	
2 under 3 ¹ (est.)	3,266	8,152,475						
2 under 3 (est.)	1,424	3,380,473	12,822	17,095			4,273	
3 under 4 ¹ (est.)	3,907	13,561,670						
3 under 4 (est.)	785	2,830,562	8,362	11,149			2,787	
4 under 5 ¹ (est.)	1,277	5,572,614						
4 under 5 (est.)	1,254	5,624,757	11,914	15,885			3,971	
5 under 6 ¹	244	1,321,635						
5 under 6	820	4,475,342	13,248	17,333			4,085	
6 under 7 ¹	136	879,638						
6 under 7	524	3,383,809	15,602	19,279			3,677	
7 under 8 ¹	83	616,235						
7 under 8	371	2,771,083	12,634	16,587			3,953	
8 under 9 ¹	66	562,967						
8 under 9	246	2,082,149	10,671	13,952			3,281	
9 under 10 ¹	66	617,056						
9 under 10	199	1,885,675	13,049	16,042			2,993	
10 under 11	175	1,844,124	12,320	14,415	\$845		2,940	
11 under 12	133	1,519,778	10,427	10,825	1,838		2,236	
12 under 13	103	1,283,080	10,671	10,584	2,530		2,443	
13 under 14	103	1,390,306	14,197	13,507	3,578		2,888	
14 under 15	68	988,730	10,239	9,769	3,413		2,943	
15 under 20	230	3,949,310	61,400	44,471	27,063		10,134	
20 under 25	104	2,316,874	61,787	34,508	36,404		9,125	
25 under 30	72	1,977,810	68,570	26,510	48,177		6,117	
30 under 40	79	2,739,795	118,548	28,894	100,996	\$1,202	6,587	\$5,957
40 under 50	24	1,060,508	70,256	20,005	53,888	819	4,456	
50 under 60	12	663,269	49,970	6,109	38,892	7,314	2,345	
60 under 70	17	1,103,796	97,894	10,889	85,637	2,766	1,398	
70 under 80	11	832,074	84,947	6,736	60,949	19,808	1,908	638
80 under 90	7	588,392	56,732	894	55,500	3,642	304	3,000
90 under 100	5	461,686	46,060	3,529	45,996	3,421	538	6,348
100 under 150	18	2,243,814	265,737	8,537	188,179	71,810	667	2,122
150 under 200	6	1,008,432	110,764	580	73,478	36,936	230	
200 under 250	2	442,356	67,947	5,759	47,364	15,310	486	
250 under 300	2	543,757	78,383	291	48,797	29,332	37	
300 under 400	2	734,774	120,880		105,223	15,657		
400 under 500	2	905,394	144,079		164,396	2	220	20,099
500 under 750	2	1,116,281	207,141	1,323	204,576	1,250	13	
750 under 1,000	2	(²)	(²)	(²)	(²)	(²)	(²)	
1,000 under 1,500	1	(²)	(²)	(²)	(²)	(²)	(²)	
1,500 under 2,000								
2,000 under 3,000								
3,000 under 4,000								
4,000 under 5,000								
5,000 and over								
Classes grouped ²		2,988,671	549,929		512,634	37,550	255	
Total	25,216	103,624,484	2,426,562	397,972	1,910,353	246,819	90,418	38,164
Summary for preceding years: ³								
1929	28,860	130,352,897	3,282,957					
1928	30,997	161,039,786	6,051,641					
1927	33,398	155,916,827	4,519,870					
1926	35,332	153,231,981	3,398,245					
1925	38,740	161,623,754	3,178,767					
1924	63,864	200,888,953	3,777,873					
1923	68,191	206,638,618	4,767,257					
1922	58,009	171,929,259	4,908,611					
1921	44,161	127,992,951	3,760,499					
1920	47,342	163,799,837	9,620,675					

For footnotes see p. 138.

TABLE 9.—*Individual returns for 1930 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits; also total number, net income, and tax for prior years—Continued*

NORTH DAKOTA

Net income classes (Thousands of dollars)	Num- ber of returns	Net income	Tax	Tax before tax credits			Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain	25 per cent of tax on earned net in- come	12½ per cent on capital net loss
Under 1 ¹ (est.)	694	\$401,167						
Under 1 (est.)	6	3,795	\$40	\$54			\$14	
1 under 2 ¹ (est.)	1,615	2,471,718						
1 under 2 (est.)	881	1,528,894	2,404	3,205			801	
2 under 3 ¹ (est.)	1,442	3,583,613						
2 under 3 (est.)	586	1,379,126	5,423	7,231			1,808	
3 under 4 ¹ (est.)	1,148	3,924,329						
3 under 4 (est.)	339	1,213,901	3,444	4,591			1,147	
4 under 5 ¹ (est.)	290	1,255,843						
4 under 5 (est.)	421	1,884,246	4,056	5,408			1,352	
5 under 6 ¹	47	251,330						
5 under 6	265	1,450,801	4,509	5,790			1,281	
6 under 7 ¹	10	66,485						
6 under 7	147	946,587	3,782	4,616			834	
7 under 8 ¹	4	30,083						
7 under 8	86	644,534	3,393	4,065			672	
8 under 9 ¹	13	110,849						
8 under 9	65	553,364	3,511	4,195			684	
9 under 10 ¹	3	28,304						
9 under 10	50	468,888	3,400	4,027			627	
10 under 11	34	354,297	3,016	3,397	\$137		518	
11 under 12	34	388,804	4,649	4,699	559		609	
12 under 13	14	176,327	2,514	2,538	364		388	
13 under 14	10	134,638	1,696	1,489	317		110	
14 under 15	13	188,595	2,540	2,304	652		416	
15 under 20	24	422,925	9,245	6,712	3,192		659	
20 under 25	9	197,047	6,460	4,040	2,891		471	
25 under 30	7	193,410	8,354	4,789	4,882		1,317	
30 under 40	2	71,794	4,901	2,564	2,809		472	
40 under 50	1	(?)	(?)	(?)	(?)		(?)	
50 under 60	2	(?)	(?)	(?)	(?)	(?)	(?)	
60 under 70								
70 under 80								
80 under 90								
90 under 100								
100 under 150								
150 under 200								
200 under 250								
250 under 300								
300 under 400								
400 under 500								
500 under 750								
750 under 1,000								
1,000 under 1,500								
1,500 under 2,000								
2,000 under 3,000								
3,000 under 4,000								
4,000 under 5,000								
5,000 and over								
Classes grouped ²		151,298	9,367	235	8,292	\$907	67	
Total	8,262	24,476,992	86,704	75,949	24,095	907	14,247	
Summary for preceding years: ³								
1929	9,170	31,197,250	111,346					
1928	9,710	34,878,015	209,440					
1927	9,758	33,252,341	187,635					
1926	9,881	33,169,117	180,012					
1925	11,715	35,695,178	162,589					
1924	19,160	48,689,794	268,090					
1923	18,054	42,973,996	276,288					
1922	18,750	43,767,089	453,219					
1921	18,440	43,032,753	485,783					
1920	24,209	66,188,434	1,105,801					

For footnotes see p. 138.

TABLE 9.—Individual returns for 1930 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits; also total number, net income, and tax for prior years—Continued

OHIO

Net income classes (Thousands of dollars)	Number of returns	Net income	Tax	Tax before tax credits			Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain	25 per cent of tax on earned net income	12½ per cent on capital net loss
Under 1 ¹ (est.)	7,007	\$4,095,596						
Under 1 (est.)	321	177,229	\$1,542	\$2,055			\$513	
1 under 2 ¹ (est.)	28,402	44,743,517						
1 under 2 (est.)	25,970	44,791,818	68,508	91,343			22,835	
2 under 3 ¹ (est.)	21,218	52,114,618						
2 under 3 (est.)	16,914	39,785,354	150,264	200,352			50,088	
3 under 4 ¹ (est.)	27,203	95,713,991						
3 under 4 (est.)	8,870	32,020,197	82,739	110,319			27,580	
4 under 5 ¹ (est.)	8,414	36,563,352						
4 under 5 (est.)	13,766	61,648,820	131,189	174,920			43,731	
5 under 6 ¹	1,490	8,057,274						
5 under 6	9,179	50,187,843	162,629	212,627			49,998	
6 under 7 ¹	763	4,935,965						
6 under 7	5,737	37,081,290	159,800	204,880			45,080	
7 under 8 ¹	572	4,296,311						
7 under 8	4,072	30,394,368	154,848	195,909			41,061	
8 under 9 ¹	452	3,833,663						
8 under 9	2,900	24,530,876	148,931	183,147			34,216	
9 under 10 ¹	345	3,277,005						
9 under 10	2,269	21,529,998	148,826	188,077			39,251	
10 under 11	1,858	19,482,514	142,315	169,726	\$9,114		36,525	
11 under 12	1,580	18,138,598	155,977	170,697	23,590		38,310	
12 under 13	1,229	15,344,052	150,859	154,749	30,324		34,214	
13 under 14	992	13,387,869	145,626	146,802	34,405		35,581	
14 under 15	852	12,340,184	151,612	142,838	42,095		33,321	
15 under 20	2,694	46,402,915	804,545	642,291	325,311		163,057	
20 under 25	1,368	30,491,555	784,115	440,488	468,273		124,646	
25 under 30	812	22,194,822	802,891	364,555	543,199		104,863	
30 under 40	873	29,952,517	1,427,039	472,112	1,079,668	\$14,801	128,650	\$10,892
40 under 50	460	20,377,723	1,288,966	329,323	1,023,462	39,559	69,398	33,980
50 under 60	309	16,915,798	1,298,055	263,096	1,015,928	115,295	50,595	45,669
60 under 70	178	11,495,552	1,007,864	128,646	784,994	152,322	26,473	31,625
70 under 80	112	8,316,684	827,216	103,772	642,578	131,714	17,747	33,101
80 under 90	81	6,892,912	708,106	50,463	540,364	151,292	10,828	23,185
90 under 100	60	5,632,092	641,431	61,639	525,687	94,068	11,040	28,923
100 under 150	153	18,397,939	2,355,115	163,797	2,025,061	278,619	26,052	86,310
150 under 200	46	7,786,652	1,136,392	61,970	841,119	243,690	6,563	3,824
200 under 250	16	3,538,472	466,318	2,042	264,545	213,254	1,588	11,935
250 under 300	15	4,090,444	548,498	6,122	325,970	223,140	1,670	5,064
300 under 400	15	5,171,251	942,093	67,256	823,628	53,998	2,763	26
400 under 500	10	4,665,381	775,825	17,497	696,588	97,513	2,066	33,707
500 under 750	17	10,055,204	1,544,131	42,426	1,127,530	398,624	2,674	21,775
750 under 1,000	5	(2)	(2)	(2)	(2)	(2)	(2)	(2)
1,000 under 1,500								
1,500 under 2,000								
2,000 under 3,000								
3,000 under 4,000								
4,000 under 5,000								
5,000 and over	1	(2)	(2)			(2)		
Classes grouped ²		19,486,919	2,565,007	29,915	585,807	2,029,371	927	79,159
Total	199,600	950,397,134	21,879,272	5,595,851	13,779,240	4,237,260	1,283,904	449,175
Summary for preceding years: ³								
1929	215,804	1,259,571,939	43,633,678					
1928	218,479	1,302,762,001	55,393,575					
1927	222,707	1,153,756,214	35,519,337					
1926	231,196	1,146,495,871	32,839,052					
1925	224,643	1,141,453,071	30,321,360					
1924	418,048	1,403,748,590	32,061,822					
1923	463,017	1,457,696,567	33,061,877					
1922	364,988	1,138,934,714	39,310,406					
1921	367,096	1,060,027,926	33,574,094					
1920	447,998	1,407,388,003	56,285,168					

For footnotes see p. 138.

TABLE 9.—*Individual returns for 1930 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits; also total number, net income, and tax for prior years—Continued*

OKLAHOMA

Net income classes (Thousands of dollars)	Number of re- turns	Net income	Tax	Tax before tax credits			Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain	25 per cent of tax on earned net income	12½ per cent on capital net loss
Under 1 ¹ (est.)	1,511	\$875,380						
Under 1 (est.)	71	38,495	\$342	\$457			\$115	
1 under 2 ¹ (est.)	3,959	6,154,793						
1 under 2 (est.)	2,792	4,882,936	8,932	11,910			2,978	
2 under 3 ¹ (est.)	3,904	9,742,602						
2 under 3 (est.)	2,443	5,789,235	21,623	28,830			7,207	
3 under 4 ¹ (est.)	4,733	16,430,944						
3 under 4 (est.)	1,644	5,954,216	16,675	22,233			5,558	
4 under 5 ¹ (est.)	1,387	6,003,194						
4 under 5 (est.)	2,587	11,584,929	25,210	33,612			8,402	
5 under 6 ¹	242	1,299,424						
5 under 6	1,805	9,855,755	32,950	42,509			9,559	
6 under 7 ¹	109	704,578						
6 under 7	1,095	7,094,146	32,531	40,325			7,794	
7 under 8 ¹	65	487,016						
7 under 8	771	5,745,948	33,192	40,052			6,860	
8 under 9 ¹	47	396,653						
8 under 9	567	4,811,774	33,072	39,407			6,335	
9 under 10 ¹	48	455,385						
9 under 10	404	3,828,002	32,347	37,920			5,573	
10 under 11	351	3,683,937	32,445	36,567	\$1,699		5,821	
11 under 12	268	3,071,180	32,182	33,573	3,963		5,354	
12 under 13	230	2,867,053	36,092	36,440	5,642		5,990	
13 under 14	183	2,467,015	33,312	32,833	6,597		6,118	
14 under 15	122	1,766,638	26,124	24,413	5,914		4,203	
15 under 20	465	8,035,611	168,184	136,244	56,429		24,489	
20 under 25	211	4,680,348	147,092	94,387	70,745		18,040	
25 under 30	118	3,219,625	137,694	74,163	76,430		12,899	
30 under 40	162	5,601,917	321,764	136,052	201,052	\$6,927	21,771	\$496
40 under 50	71	3,147,682	231,335	73,744	154,161	10,758	6,583	745
50 under 60	41	2,239,119	206,371	64,619	133,968	14,762	6,465	513
60 under 70	28	1,798,169	185,744	44,121	128,982	16,913	4,067	205
70 under 80	20	1,514,011	156,821	17,089	94,753	49,176	2,718	1,479
80 under 90	14	1,174,328	153,200	29,693	98,028	28,847	2,090	1,278
90 under 100	8	767,627	95,506	14,292	64,165	17,927	836	42
100 under 150	32	3,770,233	505,445	55,893	321,278	137,222	4,917	4,031
150 under 200	6	1,017,652	133,670	6,257	69,197	58,877	661	
200 under 250	2	(²)	(²)			(²)		
250 under 300	4	1,128,069	154,650	7,195	32,942	114,531	18	
300 under 400	4	1,388,747	142,023	3,552	60,047	79,130	706	
400 under 500								
500 under 750	1	(²)	(²)		(²)	(²)		
750 under 1,000	1	(²)	(²)			(²)		
1,000 under 1,500								
1,500 under 2,000								
2,000 under 3,000								
3,000 under 4,000								
4,000 under 5,000								
5,000 and over								
Classes grouped ³		1,936,327	280,464		116,3361	164,103		
Total	32,526	157,410,693	3,416,992	1,218,382	1,702,353	699,173	194,127	8,78
Summary for preceding years: ⁴								
1929	37,000	216,346,916	6,020,950					
1928	37,261	211,061,345	6,446,274					
1927	39,806	212,341,656	6,232,124					
1926	37,497	223,036,805	8,134,654					
1925	40,825	219,960,990	6,897,119					
1924	63,357	211,271,658	3,794,477					
1923	70,189	221,293,177	3,909,926					
1922	72,063	217,555,604	6,414,336					
1921	69,381	191,816,067	4,206,507					
1920	81,785	295,790,791	13,548,211					

For footnotes see p. 138.

TABLE 9.—Individual returns for 1930 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits; also total number, net income, and tax for prior years—Continued

OREGON

Net income classes (Thousands of dollars)	Number of re- turns	Net income	Tax	Tax before tax credits			Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain	25 per cent of tax on earned net income	12½ per cent on capital net loss
Under 1 ¹ (est.).....	491	\$274,011						
Under 1 (est.).....	44	22,572	\$168	\$224			\$56	
1 under 2 ¹ (est.).....	3,168	5,268,753						
1 under 2 (est.).....	3,926	6,795,233	10,959	14,613			3,654	
2 under 3 ¹ (est.).....	2,781	6,837,880						
2 under 3 (est.).....	2,585	6,079,815	22,999	30,665			7,666	
3 under 4 ¹ (est.).....	3,199	11,279,002						
3 under 4 (est.).....	1,401	5,057,761	12,750	17,000			4,250	
4 under 5 ¹ (est.).....	1,421	6,146,241						
4 under 5 (est.).....	2,047	9,175,245	20,497	27,329			6,832	
5 under 6 ¹	130	703,017						
5 under 6.....	1,363	7,448,132	25,211	32,515			7,304	
6 under 7 ¹	46	296,039						
6 under 7.....	829	5,370,662	25,629	31,882			6,253	
7 under 8 ¹	36	267,292						
7 under 8.....	548	4,102,602	22,665	27,988			5,323	
8 under 9 ¹	21	178,164						
8 under 9.....	387	3,284,069	22,139	26,882			4,743	
9 under 10 ¹	19	181,289						
9 under 10.....	294	2,784,046	23,269	28,660			5,391	
10 under 11.....	219	2,294,289	20,591	23,364	\$1,045		3,818	
11 under 12.....	169	1,946,691	21,066	22,779	2,546		4,259	
12 under 13.....	150	1,870,564	23,093	23,846	3,678		4,431	
13 under 14.....	117	1,575,100	20,358	20,221	3,982		3,845	
14 under 15.....	79	1,146,156	17,551	16,489	4,225		3,163	
15 under 20.....	236	4,073,300	84,378	70,255	29,037		14,914	
20 under 25.....	131	2,912,867	89,311	58,668	43,335		12,692	
25 under 30.....	65	1,792,437	73,663	37,831	44,549		8,717	
30 under 40.....	74	2,530,763	130,423	51,477	90,432	\$77	11,183	\$380
40 under 50.....	27	1,207,373	80,759	20,657	60,408	3,015	3,068	253
50 under 60.....	21	1,165,712	93,944	21,132	63,180	13,360	628	3,100
60 under 70.....	8	516,617	53,376	11,620	35,677	7,139	1,060	
70 under 80.....	4	303,789	34,336	7,740	25,157	2,456	1,017	
80 under 90.....	4	337,841	36,789	7,735	32,676	1,445	531	4,536
90 under 100.....	2	191,727	26,184	3,246	11,592	11,510	164	
100 under 150.....	4	(²)	(²)	(²)	(²)	(²)	(²)	(²)
150 under 200.....	4	(²)	(²)	(²)	(²)	(²)	(²)	(²)
200 under 250.....	1							
250 under 300.....								
300 under 400.....								
400 under 500.....								
500 under 750.....								
750 under 1,000.....								
1,000 under 1,500.....								
1,500 under 2,000.....								
2,000 under 3,000.....								
3,000 under 4,000.....								
4,000 under 5,000.....								
5,000 and over.....								
Classes grouped ²		659,056	81,578	5,507	20,262	55,824	15	
Total.....	26,047	106,076,107	1,073,686	640,325	471,781	94,826	124,977	8,269
Summary for preced- ing years: ³								
1929.....	28,194	129,360,587	1,663,775					
1928.....	29,333	132,829,673	2,387,276					
1927.....	33,903	140,739,425	1,920,597					
1926.....	30,955	135,030,190	2,175,322					
1925.....	32,542	132,022,718	1,787,992					
1924.....	66,669	189,884,373	2,025,068					
1923.....	69,123	189,854,013	2,891,804					
1922.....	61,879	161,226,232	4,239,789					
1921.....	62,804	159,574,639	4,951,580					
1920.....	67,640	193,652,281	6,649,011					

For footnotes see p. 138.

TABLE 9.—*Individual returns for 1930 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits; also total number, net income, and tax for prior years—Continued*

PENNSYLVANIA

Net income classes (Thousands of dollars)	Number of returns	Net income	Tax	Tax before tax credits			Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain	25 per cent of tax on earned net in- come	12½ per cent on capital net loss
Under 1 ¹ (est.).....	12,383	\$7,244,219						
Under 1 (est.).....	801	463,493	\$3,548	\$4,732			\$1,184	
1 under 2 ¹ (est.).....	43,193	67,724,413						
1 under 2 (est.).....	36,544	63,322,780	104,591	139,455			34,864	
2 under 3 ¹ (est.).....	36,709	90,724,858						
2 under 3 (est.).....	33,135	79,085,073	304,351	405,800			101,449	
3 under 4 ¹ (est.).....	39,394	137,673,942						
3 under 4 (est.).....	17,554	62,322,758	235,582	314,110			78,528	
4 under 5 ¹ (est.).....	13,421	58,472,793						
4 under 5 (est.).....	19,817	88,582,951	245,713	327,617			81,904	
5 under 6 ¹	2,723	14,740,866						
5 under 6.....	14,085	77,004,915	261,745	340,206			78,461	
6 under 7 ¹	1,276	8,234,849						
6 under 7.....	9,424	60,936,053	268,502	339,772			71,270	
7 under 8 ¹	846	6,338,120						
7 under 8.....	6,764	50,523,487	269,358	334,284			64,926	
8 under 9 ¹	630	5,339,510						
8 under 9.....	5,047	42,799,853	276,669	336,388			59,719	
9 under 10 ¹	494	4,691,419						
9 under 10.....	4,071	38,639,422	285,438	341,951			56,513	
10 under 11.....	3,224	33,801,536	262,579	300,165	\$15,712		53,298	
11 under 12.....	2,527	29,034,067	265,620	278,768	37,652		50,800	
12 under 13.....	2,125	26,542,506	290,479	290,245	52,779		52,545	
13 under 14.....	1,796	24,236,170	285,190	273,291	62,785		50,886	
14 under 15.....	1,431	20,721,416	289,381	268,833	71,226		50,678	
15 under 20.....	4,636	79,704,285	1,454,860	1,128,162	554,050		227,352	
20 under 25.....	2,432	54,155,834	1,543,090	901,021	828,376		186,307	
25 under 30.....	1,493	40,778,074	1,576,015	724,129	1,003,361		151,475	
30 under 40.....	1,661	57,252,089	2,973,163	1,065,740	2,080,417	\$77,251	212,256	\$37,989
40 under 50.....	881	39,125,579	2,576,131	708,275	1,939,164	102,921	124,291	49,938
50 under 60.....	543	29,705,951	2,371,154	534,519	1,765,107	238,135	77,530	89,077
60 under 70.....	320	20,715,341	1,860,983	324,803	1,445,384	203,560	41,172	71,592
70 under 80.....	234	17,540,991	1,761,340	265,320	1,401,686	205,795	44,327	67,134
80 under 90.....	146	12,422,705	1,390,428	194,232	1,062,543	207,110	23,670	49,787
90 under 100.....	119	11,160,733	1,269,762	141,283	1,062,465	139,815	21,913	51,888
100 under 150.....	320	38,375,774	5,056,014	443,801	4,071,120	722,974	48,437	133,444
150 under 200.....	118	20,004,639	2,837,950	186,045	2,502,737	368,141	19,171	199,802
200 under 250.....	48	10,716,003	1,570,523	80,667	1,180,244	352,198	8,865	33,721
250 under 300.....	36	9,905,483	1,657,136	116,646	1,336,753	232,757	7,410	21,610
300 under 400.....	41	14,360,703	2,363,356	63,518	1,950,670	380,185	5,432	25,585
400 under 500.....	12	5,310,095	783,019	22,600	552,631	278,149	1,645	68,716
500 under 750.....	21	12,263,062	2,042,454	72,048	1,680,632	355,667	3,415	62,478
750 under 1,000.....	8	6,889,334	1,108,122	56,742	675,928	402,985	394	27,139
1,000 under 1,500.....	11	13,626,223	2,087,628	15,523	1,095,155	977,998	1,048	
1,500 under 2,000.....	4	6,534,099	1,139,116	28,703	855,947	255,733	1,258	9
2,000 under 3,000.....	2	4,616,214	790,974		598,913	192,281	220	
3,000 under 4,000.....	2	(2)	(2)		(2)	(2)	(2)	
4,000 under 5,000.....								
5,000 and over.....	1	(2)	(2)		(2)	(2)	(2)	
Classes grouped ²		15,649,429	2,963,564		2,729,274	234,745	455	
Total.....	322,503	1,620,314,109	46,825,528	11,369,394	32,612,711	5,928,400	2,095,068	989,909
Summary for pre- ceding years: ³								
1929.....	364,145	2,217,958,557	90,694,655					
1928.....	361,220	2,204,955,406	96,772,465					
1927.....	381,374	2,091,825,217	78,674,525					
1926.....	397,575	2,138,168,594	76,887,315					
1925.....	376,923	2,031,305,849	73,364,345					
1924.....	713,427	2,548,132,809	77,873,521					
1923.....	740,475	2,478,751,471	73,266,630					
1922.....	587,770	2,005,570,020	93,573,559					
1921.....	621,103	1,937,291,858	84,660,220					
1920.....	672,746	2,212,178,029	118,750,989					

For footnotes see p. 138.

TABLE 9.—Individual returns for 1930 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits; also total number, net income, and tax for prior years—Continued

RHODE ISLAND

Net income classes (Thousands of dollars)	Number of re- turns	Net income	Tax	Tax before tax credits			Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain	25 per cent of tax on earned net income	12½ per cent on capital net loss
Under 1 ¹ (est.)	711	\$396,090						
Under 1 (est.)	71	38,406	\$333	\$444			\$111	
1 under 2 ¹ (est.)	2,649	4,154,451						
1 under 2 (est.)	2,240	3,902,668	6,460	8,612			2,152	
2 under 3 ¹ (est.)	2,540	6,248,487						
2 under 3 (est.)	2,537	6,105,843	24,222	32,297			8,075	
3 under 4 ¹ (est.)	2,500	8,697,724						
3 under 4 (est.)	1,500	5,309,701	21,062	28,082			7,020	
4 under 5 ¹ (est.)	1,039	4,528,484						
4 under 5 (est.)	1,742	8,053,691	20,694	27,592			6,898	
5 under 6 ¹	243	1,311,893						
5 under 6	1,232	6,716,503	22,852	29,726			6,874	
6 under 7 ¹	118	763,544						
6 under 7	823	5,325,965	22,863	29,764			6,901	
7 under 8 ¹	82	611,703						
7 under 8	561	4,204,445	22,762	28,260			5,498	
8 under 9 ¹	58	489,590						
8 under 9	409	3,468,329	21,555	26,869			5,314	
9 under 10 ¹	50	477,871						
9 under 10	366	3,481,863	27,294	33,166			5,872	
10 under 11	260	2,725,397	20,054	23,309	\$1,300		4,555	
11 under 12	238	2,734,919	25,273	27,204	3,545		5,476	
12 under 13	209	2,611,324	27,149	27,516	5,172		5,539	
13 under 14	179	2,414,723	26,552	25,962	6,194		5,604	
14 under 15	148	2,143,076	29,345	27,468	7,266		5,389	
15 under 20	468	8,073,503	147,640	114,941	56,840		24,141	
20 under 25	254	5,625,125	149,754	83,356	86,098		19,700	
25 under 30	134	3,662,096	138,436	54,665	95,413		11,642	
30 under 40	157	5,380,719	261,667	90,182	191,729	\$6,135	17,738	\$8,641
40 under 50	80	3,590,587	224,111	50,026	173,404	13,732	8,429	4,622
50 under 60	58	3,153,272	233,528	36,269	184,373	21,214	6,805	1,523
60 under 70	31	2,000,349	170,960	25,146	151,245	9,556	4,340	10,647
70 under 80	19	1,393,254	140,261	23,563	124,720	1,303	2,022	7,303
80 under 90	15	1,282,764	137,285	8,563	111,276	22,333	787	4,100
90 under 100	12	1,136,697	130,185	10,346	121,318	4,336	1,559	4,256
100 under 150	48	5,622,638	726,108	53,880	609,673	85,834	5,143	18,136
150 under 200	17	2,885,254	409,676	23,126	404,922	18,969	1,112	36,229
200 under 250	6	1,360,465	182,315	139	85,833	96,860	267	250
250 under 300	2	593,258	106,645	5,203	101,972		530	
300 under 400	3	1,034,393	173,070	2,436	181,731	80	841	10,336
400 under 500	1	(²)	(²)	(²)	(²)	(²)	(²)	(²)
500 under 750								
750 under 1,000								
1,000 under 1,500	2	(²)	(²)	(²)	(²)	(²)	(²)	(²)
1,500 under 2,000								
2,000 under 3,000								
3,000 under 4,000								
4,000 under 5,000								
5,000 and over								
Classes grouped ²		2,880,299	464,415	39	328,478	139,251	6	3,347
Total	23,862	136,571,363	4,114,526	958,151	3,032,502	419,603	186,340	109,390
Summary for preced- ing years: ³								
1929	26,481	184,531,178	7,851,363					
1928	25,801	176,225,164	8,093,013					
1927	25,184	157,464,733	6,332,169					
1926	26,362	155,050,974	5,545,787					
1925	29,123	160,955,280	5,817,977					
1924	48,792	191,556,190	6,722,491					
1923	66,965	214,749,602	6,658,089					
1922	50,076	171,409,669	9,351,580					
1921	48,057	157,568,411	9,236,328					
1920	53,128	180,303,990	11,685,163					

For footnotes see p. 133.

TABLE 9.—Individual returns for 1930 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits; also total number, net income, and tax for prior years—Continued

SOUTH CAROLINA

Net income classes (Thousands of dollars)	Number of re- turns	Net income	Tax	Tax before tax credits			Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain	25 per cent of tax on earned net income	12½ per cent on capital net loss
Under 1 ¹ (est.).....	831	\$498,310						
Under 1 (est.).....	28	18,278	\$161	\$215			\$54	
1 under 2 ¹ (est.).....	2,131	3,275,543						
1 under 2 (est.).....	1,132	1,941,617	3,071	4,095			1,024	
2 under 3 ¹ (est.).....	2,006	5,021,002						
2 under 3 (est.).....	863	2,053,868	7,801	10,402			2,601	
3 under 4 ¹ (est.).....	1,707	5,898,122						
3 under 4 (est.).....	484	1,717,803	5,618	7,490			1,872	
4 under 5 ¹ (est.).....	550	2,392,694						
4 under 5 (est.).....	642	2,871,214	6,196	8,260			2,064	
5 under 6 ¹	109	584,142						
5 under 6.....	442	2,419,045	7,466	9,645			2,179	
6 under 7 ¹	43	281,023						
6 under 7.....	271	1,749,043	7,120	9,111			1,991	
7 under 8 ¹	37	274,858						
7 under 8.....	186	1,390,642	7,181	9,092			1,911	
8 under 9 ¹	25	210,251						
8 under 9.....	127	1,072,886	6,311	7,669			1,358	
9 under 10 ¹	25	238,811						
9 under 10.....	96	911,363	6,770	8,055			1,285	
10 under 11.....	81	851,374	5,955	6,923	\$406		1,374	
11 under 12.....	54	621,251	5,276	5,589	810		1,123	
12 under 13.....	42	522,082	4,636	4,573	999		936	
13 under 14.....	42	563,172	7,448	7,255	1,431		1,238	
14 under 15.....	32	463,783	6,716	6,157	1,595		1,036	
15 under 20.....	86	1,480,675	26,879	22,150	10,153		5,424	
20 under 25.....	49	1,092,576	32,257	18,875	17,245		3,863	
25 under 30.....	19	523,929	22,906	11,960	12,640		1,694	
30 under 40.....	19	629,201	27,287	8,586	21,766		3,065	
40 under 50.....	12	533,217	40,374	14,682	27,712		2,020	
50 under 60.....	2	(²)	(²)	(²)	(²)		(²)	
60 under 70.....	3	192,861	16,672	1,185	11,507	\$4,093	113	
70 under 80.....	1	(²)	(²)	(²)	(²)		(²)	
80 under 90.....								
90 under 100.....	1	(²)	(²)	(²)	(²)		(²)	
100 under 150.....	1	(²)	(²)	(²)	(²)		(²)	
150 under 200.....								
200 under 250.....								
250 under 300.....								
300 under 400.....								
400 under 500.....								
500 under 750.....								
750 under 1,000.....								
1,000 under 1,500.....								
1,500 under 2,000.....								
2,000 under 3,000.....								
3,000 under 4,000.....								
4,000 under 5,000.....								
5,000 and over.....								
Classes grouped ²		419,496	50,495	7,181	44,482		1,168	
Total.....	12,179	42,714,132	304,596	189,150	150,746	4,093	39,393	
Summary for preced- ing years: ³								
1929.....	13,232	50,257,416	566,252					
1928.....	13,725	55,510,360	716,628					
1927.....	14,310	55,218,679	554,731					
1926.....	13,809	53,060,331	420,164					
1925.....	15,727	57,661,544	430,879					
1924.....	28,090	79,613,886	727,462					
1923.....	28,225	87,031,355	1,555,315					
1922.....	26,830	72,755,770	1,268,305					
1921.....	25,160	68,255,825	1,246,523					
1920.....	33,044	109,246,657	3,236,875					

For footnotes see p. 133.

TABLE 9.—*Individual returns for 1930 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits; also total number, net income, and tax for prior years—Continued*

SOUTH DAKOTA

Net income classes (Thousands of dollars)	Number of re- turns	Net income	Tax	Tax before tax credits			Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain	25 per cent of tax on earned net income	12½ per cent on capital net loss
Under 1 ¹ (est.)	716	\$395,477						
Under 1 (est.)	14	6,459	\$68	\$90			\$22	
1 under 2 ¹ (est.)	1,545	2,329,168						
1 under 2 (est.)	972	1,688,409	2,861	3,814			953	
2 under 3 ¹ (est.)	1,440	3,566,332						
2 under 3 (est.)	667	1,587,840	6,261	8,348			2,087	
3 under 4 ¹ (est.)	1,415	4,891,337						
3 under 4 (est.)	400	1,447,040	4,003	5,337			1,334	
4 under 5 ¹ (est.)	440	1,904,476						
4 under 5 (est.)	566	2,551,495	5,825	7,767			1,942	
5 under 6 ¹	51	273,408						
5 under 6	367	2,003,753	6,737	8,531			1,794	
6 under 7 ¹	19	123,742						
6 under 7	211	1,368,639	5,707	7,074			1,367	
7 under 8 ¹	17	127,605						
7 under 8	154	1,152,763	6,682	7,965			1,283	
8 under 9 ¹	9	76,583						
8 under 9	81	688,011	4,637	5,476			839	
9 under 10 ¹	8	74,256						
9 under 10	86	819,053	6,421	7,292			871	
10 under 11	55	574,079	5,790	6,226	\$336		772	
11 under 12	52	595,893	6,468	6,540	820		892	
12 under 13	33	411,356	5,382	5,232	847		697	
13 under 14	23	309,854	4,255	4,100	795		640	
14 under 15	18	260,276	5,195	4,922	927		654	
15 under 20	48	815,041	16,213	12,854	5,440		2,081	
20 under 25	18	397,361	13,602	8,793	5,936		1,127	
25 under 30	9	247,597	9,191	4,133	6,224		1,166	
30 under 40	8	271,858	14,435	4,904	9,835		304	
40 under 50	3	132,422	8,250	2,064	6,828		642	
50 under 60	2	(²)	(²)	(²)	(²)		(²)	
60 under 70								
70 under 80								
80 under 90	1	(²)	(²)	(²)	(²)		(²)	
90 under 100								
100 under 150								
150 under 200	1	(²)	(²)	(²)	(²)		(²)	(²)
200 under 250								
250 under 300								
300 under 400								
400 under 500								
500 under 750								
750 under 1,000								
1,000 under 1,500								
1,500 under 2,000								
2,000 under 3,000								
3,000 under 4,000								
4,000 under 5,000								
5,000 and over								
Classes grouped ²		362,405	40,396	10	41,485		179	\$920
Total	9,449	31,453,985	178,379	121,472	79,473		21,646	920
Summary for preceding years: ³								
1929	10,449	40,165,070	390,886					
1928	10,649	38,954,968	321,516					
1927	10,969	35,906,515	209,667					
1926	12,414	38,153,263	208,893					
1925	17,086	53,971,360	192,460					
1924	26,506	66,124,303	306,097					
1923	21,923	50,170,861	350,312					
1922	21,465	48,949,551	548,688					
1921	21,681	47,087,498	524,653					
1920	34,670	103,578,036	2,228,187					

For footnotes see p. 138.

TABLE 9.—Individual returns for 1930 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits; also total number, net income, and tax for prior years—Continued

TENNESSEE

Net income classes (Thousands of dollars)	Num- ber of re- turns	Net income	Tax	Tax before tax credits			Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain	25 per cent of tax on earned net income	12½ per cent on capital net loss
Under 1 ¹ (est.)	1,271	\$762,434						
Under 1 (est.)	49	27,558	\$261	\$349			\$58	
1 under 2 ¹ (est.)	4,767	7,458,157						
1 under 2 (est.)	3,148	5,463,991	9,538	12,717			3,179	
2 under 3 ¹ (est.)	3,615	9,035,496						
2 under 3 (est.)	2,637	6,352,162	25,220	33,628			8,408	
3 under 4 ¹ (est.)	5,039	17,426,118						
3 under 4 (est.)	1,589	5,719,409	16,794	22,392			5,598	
4 under 5 ¹ (est.)	1,514	6,549,390						
4 under 5 (est.)	2,490	11,119,716	24,706	32,942			8,236	
5 under 6 ¹	276	1,483,404						
5 under 6	1,583	8,642,128	28,356	36,764			8,408	
6 under 7 ¹	139	901,932						
6 under 7	989	6,394,106	28,364	35,943			7,579	
7 under 8 ¹	78	586,628						
7 under 8	663	4,941,229	27,014	33,249			6,235	
8 under 9 ¹	61	516,490						
8 under 9	453	3,837,102	23,713	29,150			5,437	
9 under 10 ¹	56	533,701						
9 under 10	368	3,487,369	26,289	31,942			5,653	
10 under 11	261	2,734,508	20,956	24,439	\$1,221		4,704	
11 under 12	220	2,526,628	23,296	24,785	3,175		4,664	
12 under 13	188	2,341,715	24,245	24,562	4,549		4,866	
13 under 14	159	2,135,876	25,339	24,832	5,351		4,844	
14 under 15	124	1,791,496	23,969	22,520	6,064		4,615	
15 under 20	409	7,057,796	131,254	100,569	50,156		19,471	
20 under 25	201	4,453,921	128,439	75,896	66,465		13,922	
25 under 30	110	3,026,658	122,169	55,200	74,847		7,878	
30 under 40	96	3,321,356	170,401	59,106	123,360		11,274	\$791
40 under 50	44	1,972,209	121,789	26,364	98,637	\$3,515	6,416	311
50 under 60	26	1,410,284	105,652	20,952	90,906	2,189	4,420	3,975
60 under 70	17	1,106,049	102,570	14,843	79,996	11,201	3,046	424
70 under 80	15	1,107,012	117,554	20,789	98,995	1,518	3,748	
80 under 90	8	689,763	75,531	7,554	64,113	9,202	1,895	3,443
90 under 100	4	374,979	41,545	2,548	17,328	24,974	146	3,159
100 under 150	8	894,646	107,938	6,724	71,146	31,410	1,342	
150 under 200	3	503,491	82,896	7,960	75,677		741	
200 under 250								
250 under 300								
300 under 400	2	(?)	(?)	(?)	(?)		(?)	(?)
400 under 500	1	(?)	(?)	(?)	(?)		(?)	
500 under 750	1	(?)	(?)	(?)	(?)			
750 under 1,000								
1,000 under 1,500								
1,500 under 2,000								
2,000 under 3,000								
3,000 under 4,000								
4,000 under 5,000								
5,000 and over								
Classes grouped ²		1,735,614	319,403	6,408	313,762		548	219
Total	32,682	140,422,521	1,955,201	795,127	1,245,748	84,009	157,361	12,322
Summary for preceding years: ³								
1929	34,664	177,388,337	3,747,582					
1928	35,039	190,287,682	5,624,112					
1927	33,812	173,162,605	4,035,541					
1926	35,495	175,714,293	3,651,457					
1925	34,689	168,198,127	3,125,603					
1924	66,981	224,184,198	3,419,535					
1923	69,081	226,033,948	4,283,805					
1922	63,555	190,723,937	4,902,612					
1921	60,949	170,969,895	3,984,051					
1920	65,054	212,600,105	7,565,009					

For footnotes see p. 138.

TABLE 9.—Individual returns for 1930 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits; also total number, net income, and tax for prior years—Continued

TEXAS

Net income classes (Thousands of dollars)	Number of re- turns	Net income	Tax	Tax before tax credits			Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain	25 per cent of tax on earned net income	12½ per cent on capital net loss
Under 1 ¹ (est.)	5,644	\$3,216,491						
Under 1 (est.)	59	29,669	\$321	\$428			\$107	
1 under 2 ¹ (est.)	13,628	21,078,386						
1 under 2 (est.)	9,673	16,911,150	26,490	35,320			8,830	
2 under 3 ¹ (est.)	11,654	28,921,309						
2 under 3 (est.)	10,067	24,148,645	85,286	113,714			28,428	
3 under 4 ¹ (est.)	12,441	43,279,851						
3 under 4 (est.)	7,198	25,070,318	81,535	108,714			27,179	
4 under 5 ¹ (est.)	3,737	10,236,215						
4 under 5 (est.)	9,585	43,081,995	125,655	167,540			41,885	
5 under 6 ¹	575	3,094,063						
5 under 6	6,357	34,699,775	154,480	199,663			45,183	
6 under 7 ¹	265	1,705,947						
6 under 7	3,853	24,875,546	144,655	179,295			34,640	
7 under 8 ¹	123	919,044						
7 under 8	2,467	18,406,076	137,992	165,481			27,489	
8 under 9 ¹	103	874,069						
8 under 9	1,539	13,017,935	111,619	131,013			19,394	
9 under 10 ¹	77	730,839						
9 under 10	1,030	9,748,673	100,728	116,205			15,477	
10 under 11	802	8,388,460	99,308	109,068	\$3,666		13,426	
11 under 12	597	6,853,667	95,916	98,394	8,905		11,383	
12 under 13	471	5,870,694	93,140	91,414	11,431		9,705	
13 under 14	409	5,535,115	90,814	86,438	14,461		10,085	
14 under 15	296	4,285,297	80,397	73,562	14,273		7,438	
15 under 20	950	16,270,277	406,671	326,314	109,522		29,165	
20 under 25	493	10,919,920	370,681	236,638	162,268		28,225	
25 under 30	287	7,908,635	365,915	183,673	197,203		14,961	
30 under 40	278	9,509,085	562,755	232,779	336,956	\$13,441	19,023	\$1,398
40 under 50	134	5,983,982	451,889	138,804	288,361	32,128	6,567	837
50 under 60	66	3,597,847	302,819	80,126	213,109	17,778	4,738	3,456
60 under 70	38	2,458,377	242,958	45,669	170,400	29,650	2,761	
70 under 80	38	2,804,461	291,826	55,662	237,467	4,341	3,063	2,581
80 under 90	20	1,727,034	219,798	43,431	153,510	24,469	1,612	
90 under 100	11	1,039,303	106,481	12,632	44,646	51,078	1,875	
100 under 150	32	3,898,938	518,036	69,164	333,286	133,183	2,673	14,924
150 under 200	12	2,020,217	275,054	8,825	187,395	88,146	187	9,125
200 under 250	15	3,455,682	466,279	22,392	245,409	198,726	248	
250 under 300	7	1,943,176	271,690	13,873	213,160	58,382	929	12,796
300 under 400	13	4,647,222	749,377	74,388	371,339	305,342	1,692	
400 under 500	2	807,482	99,972			100,412	440	
500 under 750	10	5,832,300	921,608	33,553	601,523	310,672	1,248	22,892
750 under 1,000								
1,000 under 1,500	2	2,446,550	581,001	115,147	456,008	10,389	543	
1,500 under 2,000								
2,000 under 3,000								
3,000 under 4,000								
4,000 under 5,000								
5,000 and over								
Total	105,058	448,849,717	8,633,146	3,369,319	4,374,298	1,378,137	420,599	68,009
Summary for preced- ing years: ³								
1929	113,555	592,518,704	12,866,950					
1928	112,273	580,239,493	14,401,968					
1927	114,534	560,322,568	12,909,842					
1926	111,438	547,562,501	12,681,519					
1925	109,448	496,820,449	9,766,688					
1924	192,735	638,109,285	10,235,806					
1923	200,683	613,494,900	10,678,022					
1922	186,865	545,901,576	14,119,655					
1921	200,188	536,897,427	12,667,894					
1920	224,617	720,720,162	25,400,849					

For footnotes see p. 138.

TABLE 9.—*Individual returns for 1930 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits; also total number, net income, and tax for prior years—Continued*

UTAH

Net income classes (Thousands of dollars)	Number of re- turns	Net income	Tax	Tax before tax credits			Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain	25 per cent of tax on earned net income	12½ per cent on capital net loss
Under 1 ¹ (est.)	600	\$355,644						
Under 1 (est.)	18	9,577	\$82	\$110			\$28	
1 under 2 ¹ (est.)	2,376	3,501,583						
1 under 2 (est.)	1,297	2,227,459	3,337	4,449			1,112	
2 under 3 ¹ (est.)	1,284	3,194,010						
2 under 3 (est.)	736	1,723,035	6,167	8,222			2,055	
3 under 4 ¹ (est.)	1,714	5,998,303						
3 under 4 (est.)	397	1,427,958	3,722	4,963			1,241	
4 under 5 ¹ (est.)	620	2,737,644						
4 under 5 (est.)	600	2,702,980	4,930	6,573			1,643	
5 under 6 ¹	159	859,843						
5 under 6	456	2,496,180	7,537	9,532			1,995	
6 under 7 ¹	64	414,733						
6 under 7	322	2,081,410	7,904	9,916			2,012	
7 under 8 ¹	37	276,186						
7 under 8	223	1,666,158	7,893	9,549			1,656	
8 under 9 ¹	20	169,779						
8 under 9	151	1,280,505	6,967	8,670			1,703	
9 under 10 ¹	14	132,469						
9 under 10	128	1,219,244	7,163	9,020			1,857	
10 under 11	84	879,119	5,821	6,752	\$393		1,324	
11 under 12	73	839,616	7,100	7,747	1,088		1,735	
12 under 13	59	737,532	7,156	6,999	1,463		1,306	
13 under 14	42	566,359	6,243	5,773	1,463		993	
14 under 15	37	535,634	7,278	6,715	1,832		1,269	
15 under 20	112	1,927,573	33,010	24,798	13,466		5,254	
20 under 25	63	1,419,583	38,387	19,252	22,336		3,201	
25 under 30	29	795,259	28,392	11,142	19,823		2,573	
30 under 40	28	949,183	50,280	18,843	34,163	\$40	1,808	\$958
40 under 60	15	635,516	41,554	6,449	23,859	12,936	1,429	261
50 under 60	9	492,325	34,546	2,991	32,654		1,099	
60 under 70	2	127,511	10,219	1,135	4,712	4,879	507	
70 under 80	3	222,184	15,477	1,960	18,972	1,008	734	5,729
80 under 90								
90 under 100	1	(2)	(2)		(2)	(2)		
100 under 150	2	(2)	(2)		(2)	(2)		
150 under 200	1	(2)	(2)	(2)	(2)	(2)		
200 under 250	1	(2)	(2)	(2)	(2)		(2)	(2)
250 under 300								
300 under 400								
400 under 500								
500 under 750								
750 under 1,000								
1,000 under 1,500								
1,500 under 2,000								
2,000 under 3,000								
3,000 under 4,000								
4,000 under 5,000								
5,000 and over								
Classes grouped ²		767,105	106,788	3,510	90,057	14,305	491	593
Total	11,777	45,369,199	447,953	195,070	266,281	33,168	39,025	7,541
Summary for preced- ing years: ³								
1929	13,163	59,451,690	881,606					
1928	13,262	58,809,296	1,095,839					
1927	13,029	53,628,897	851,031					
1926	13,568	53,832,169	628,773					
1925	16,101	61,634,951	660,497					
1924	28,685	82,088,477	599,194					
1923	30,242	79,943,306	725,908					
1922	27,325	67,744,653	955,929					
1921	26,128	62,713,401	842,904					
1920	30,510	82,278,389	1,506,781					

For footnotes see p. 138.

TABLE 9.—*Individual returns for 1930 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits; also total number, net income, and tax for prior years—Continued*

VERMONT

Net income classes (Thousands of dollars)	Number of re- turns	Net income	Tax	Tax before tax credits			Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain	25 per cent of tax on earned net income	12½ per cent on capital net loss
Under 1 ¹ (est.)	131	\$73,399						
Under 1 (est.)	35	22,106	\$148	\$198			\$50	
1 under 2 ¹ (est.)	1,025	1,704,919						
1 under 2 (est.)	960	1,661,907	2,751	3,667			916	
2 under 3 ¹ (est.)	1,090	2,652,050						
2 under 3 (est.)	831	1,967,336	7,401	9,868			2,467	
3 under 4 ¹ (est.)	1,138	4,040,254						
3 under 4 (est.)	454	1,608,529	4,666	6,222			1,556	
4 under 5 ¹ (est.)	537	2,326,710						
4 under 5 (est.)	603	2,693,960	6,245	8,326			2,081	
5 under 6 ¹	91	493,801						
5 under 6	398	2,167,887	7,321	9,351			2,030	
6 under 7 ¹	51	327,390						
6 under 7	257	1,663,091	7,550	9,377			1,827	
7 under 8 ¹	20	149,330						
7 under 8	176	1,313,712	6,546	7,908			1,362	
8 under 9 ¹	24	205,487						
8 under 9	143	1,208,986	6,934	8,424			1,490	
9 under 10 ¹	20	190,701						
9 under 10	105	995,785	6,892	8,097			1,205	
10 under 11	83	874,714	8,185	9,049	\$450		1,314	
11 under 12	61	702,632	5,480	5,338	910		768	
12 under 13	49	608,335	6,636	6,466	1,184		1,014	
13 under 14	41	555,793	6,058	5,724	1,410		1,076	
14 under 15	34	492,005	7,172	6,226	1,683		737	
15 under 20	119	2,035,188	35,558	26,496	13,971		4,909	
20 under 25	59	1,314,837	36,350	19,770	20,285		3,705	
25 under 30	31	843,176	27,888	8,981	20,665		1,758	
30 under 40	25	863,808	41,838	11,645	31,953		1,659	\$101
40 under 50	10	447,336	27,761	5,305	22,208	\$1,332	937	147
50 under 60	9	480,639	45,476	13,420	25,757	7,931	1,632	
60 under 70	11	725,267	71,938	12,381	47,185	12,972	600	
70 under 80	2	147,779	13,562	354	12,502	712	6	
80 under 90	3	241,192	24,982	1,217	23,740	44	19	
90 under 100	2	186,051	20,668	96	20,651	12	91	
100 under 150	3	371,948	44,241	8	24,100	20,133		
150 under 200	2	319,404	47,113	1,341	47,201		305	1,124
200 under 250								
250 under 300	2	581,897	99,514		99,445	159	90	
300 under 400								
400 under 500								
500 under 750								
750 under 1,000								
1,000 under 1,500								
1,500 under 2,000								
2,000 under 3,000								
3,000 under 4,000								
4,000 under 5,000								
5,000 and over								
Total	8,635	39,259,341	626,874	205,255	415,300	43,295	35,604	1,372
Summary for preced- ing years: ²								
1929	9,586	49,916,326	1,019,863					
1928	9,394	48,086,175	1,055,740					
1927	8,268	41,842,221	846,932					
1926	8,646	42,209,083	821,296					
1925	9,559	45,857,160	919,959					
1924	20,618	63,630,620	978,252					
1923	21,752	64,800,009	1,332,822					
1922	17,901	51,653,367	1,573,555					
1921	17,746	47,561,557	1,155,767					
1920	19,205	59,303,302	2,259,129					

For footnotes see p. 138.

TABLE 9.—Individual returns for 1930 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits; also total number, net income, and tax for prior years—Continued

VIRGINIA

Net income classes (Thousands of dollars)	Number of re- turns	Net income	Tax	Tax before tax credits			Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain	25 per cent of tax on earned net income	12½ per cent on capital net loss
Under 1 ¹ (est.).....	1,434	\$841,191						
Under 1 (est.).....	51	32,209	\$179	\$239			\$60	
1 under 2 ¹ (est.).....	5,355	8,391,969						
1 under 2 (est.).....	4,526	7,799,099	12,579	16,772			4,193	
2 under 3 ¹ (est.).....	4,536	11,256,548						
2 under 3 (est.).....	3,196	7,571,127	28,286	37,714			9,428	
3 under 4 ¹ (est.).....	5,688	19,948,722						
3 under 4 (est.).....	1,962	7,036,236	18,605	24,806			6,201	
4 under 5 ¹ (est.).....	1,753	7,620,657						
4 under 5 (est.).....	2,544	11,384,569	24,074	32,098			8,024	
5 under 6 ¹	351	1,892,337						
5 under 6.....	1,584	8,661,607	29,170	37,424			8,254	
6 under 7 ¹	166	1,072,908						
6 under 7.....	1,011	6,519,330	27,941	35,511			7,570	
7 under 8 ¹	123	917,808						
7 under 8.....	649	4,840,422	24,211	30,096			5,885	
8 under 9 ¹	92	779,702						
8 under 9.....	505	4,278,612	24,175	30,282			6,107	
9 under 10 ¹	63	604,939						
9 under 10.....	360	3,417,018	23,598	29,169			5,571	
10 under 11.....	303	3,161,469	22,609	25,989	\$1,382		4,762	
11 under 12.....	226	2,596,856	22,701	23,832	3,253		4,384	
12 under 13.....	179	2,227,980	22,393	21,808	4,386		3,801	
13 under 14.....	146	1,969,873	20,570	18,933	5,158		3,521	
14 under 15.....	145	2,095,895	27,997	24,198	6,976		3,177	
15 under 20.....	412	7,082,238	119,165	86,325	49,853		17,013	
20 under 25.....	215	4,799,909	131,655	70,955	74,326		13,626	
25 under 30.....	84	2,279,376	83,669	35,697	55,089		7,117	
30 under 40.....	112	3,880,833	195,356	65,099	143,370	\$767	11,060	\$2,820
40 under 50.....	56	2,484,462	154,220	41,904	124,353	5,201	5,813	11,425
50 under 60.....	21	1,133,902	81,726	11,062	65,790	8,466	1,104	2,488
60 under 70.....	13	831,196	75,560	8,119	56,562	11,893	1,014	
70 under 80.....	16	1,197,387	119,794	18,936	93,917	19,831	2,098	10,792
80 under 90.....	6	505,371	44,796	7,800	44,369	6,235	1,550	12,058
90 under 100.....	3	(2)	(2)	(2)	(2)	(2)	(2)	
100 under 150.....	14	1,642,346	198,793	19,750	187,894	16,160	2,265	22,746
150 under 200.....	9	1,563,267	226,600	28,314	189,835	12,521	2,116	1,954
200 under 250.....	4	905,311	158,377	12,136	147,702		1,461	
250 under 300.....	1	(2)	(2)		(2)	(2)	(2)	
300 under 400.....								
400 under 500.....	1	(2)	(2)	(2)	(2)	(2)	(2)	
500 under 750.....								
750 under 1,000.....								
1,000 under 1,500.....								
1,500 under 2,000.....								
2,000 under 3,000.....								
3,000 under 4,000.....								
4,000 under 5,000.....								
5,000 and over.....								
Classes grouped ²		1,047,803	131,755	4,534	60,782	67,010	571	
Total.....	37,915	156,272,484	2,050,554	799,502	1,314,997	148,084	147,746	64,283
Summary for preceding years: ³								
1929.....	38,631	179,293,926	3,201,104					
1928.....	37,619	181,750,013	4,408,983					
1927.....	37,393	172,239,863	3,611,135					
1926.....	37,797	176,024,673	3,495,042					
1925.....	37,507	170,257,017	2,981,412					
1924.....	71,597	231,055,514	3,313,896					
1923.....	77,451	242,586,945	3,669,294					
1922.....	71,523	207,277,342	4,919,485					
1921.....	76,257	208,331,701	4,161,116					
1920.....	92,576	273,235,229	7,404,201					

For footnotes see p. 138.

TABLE 9.—Individual returns for 1930 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits; also total number, net income, and tax for prior years—Continued

WASHINGTON⁴

Net income classes (Thousands of dollars)	Number of re- turns	Net income	Tax	Tax before tax credits			Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain	25 per cent of tax on earned net income	12½ per cent on capital net loss
Under 1 ¹ (est.).....	2,386	\$1,408,507						
Under 1 (est.).....	27	20,068	\$115	\$154			\$39	
1 under 2 ¹ (est.).....	8,575	13,636,706						
1 under 2 (est.).....	8,949	15,545,495	24,208	32,277			8,069	
2 under 3 ¹ (est.).....	6,547	16,139,308						
2 under 3 (est.).....	6,344	14,995,390	54,879	73,172			18,293	
3 under 4 ¹ (est.).....	8,289	29,572,790						
3 under 4 (est.).....	3,607	12,857,310	41,069	54,759			13,690	
4 under 5 ¹ (est.).....	2,857	12,418,851						
4 under 5 (est.).....	4,999	22,353,820	62,300	83,066			20,766	
5 under 6 ¹	328	1,774,395						
5 under 6.....	3,309	18,056,198	76,483	99,030			22,547	
6 under 7 ¹	130	839,555						
6 under 7.....	1,985	12,817,880	70,808	88,613			17,805	
7 under 8 ¹	100	749,349						
7 under 8.....	1,330	9,912,733	66,326	81,540			15,214	
8 under 9.....	57	484,893						
8 under 9 ¹	789	6,667,224	53,988	63,854			9,866	
9 under 10 ¹	46	435,222						
9 under 10.....	494	4,678,232	44,155	51,419			7,264	
10 under 11.....	362	3,791,896	38,843	42,696	\$1,818		5,671	
11 under 12.....	248	2,846,095	34,300	35,040	3,586		4,326	
12 under 13.....	181	2,261,260	32,573	31,581	4,621		3,629	
13 under 14.....	160	2,153,426	28,788	26,817	5,300		3,329	
14 under 15.....	132	1,910,326	30,347	27,242	6,403		3,298	
15 under 20.....	377	6,419,482	137,238	105,590	42,660		11,012	
20 under 25.....	187	4,165,770	130,580	73,947	63,765		7,132	
25 under 30.....	101	2,777,655	108,517	44,076	69,019		4,573	
30 under 40.....	86	2,972,307	158,366	51,158	109,594	\$436	2,636	\$186
40 under 50.....	48	2,117,636	135,146	35,993	99,530	5,432	2,347	3,462
50 under 60.....	31	1,723,624	153,530	36,016	102,730	17,919	2,341	794
60 under 70.....	10	662,670	57,281	8,203	52,641	1,288	1,072	3,779
70 under 80.....	11	835,108	84,442	6,852	63,883	13,990	283	
80 under 90.....	4	344,347	37,909	4,960	36,067		365	2,753
90 under 100.....	9	851,498	100,179	8,886	56,816	39,424	404	4,543
100 under 150.....	22	2,723,884	327,703	12,957	239,757	92,777	1,572	16,216
150 under 200.....	5	887,191	129,151	9,451	83,794	36,126	220	
200 under 250.....	2	440,469	62,023	2,246	39,686	20,104	13	
250 under 300.....	1	(?)	(?)	(?)	(?)	(?)	(?)	
300 under 400.....	2	(?)	(?)	(?)	(?)	(?)	(?)	
400 under 500.....	1	(?)	(?)	(?)	(?)	(?)	(?)	
500 under 750.....								
750 under 1,000.....								
1,000 under 1,500.....								
1,500 under 2,000.....								
2,000 under 3,000.....	1	(?)	(?)			(?)		
3,000 under 4,000.....								
4,000 under 5,000.....								
5,000 and over.....								
Classes grouped ²		3,609,413	468,896	3,558	81,383	384,764	809	
Total.....	63,129	238,857,983	2,750,143	1,195,153	1,163,053	612,260	188,590	31,733
Summary for preced- ing years: ³								
1929.....	65,240	302,258,404	5,775,343					
1928.....	66,167	273,648,593	4,464,930					
1927.....	62,200	252,547,211	2,913,642					
1926.....	61,950	245,592,050	2,800,548					
1925.....	78,030	272,544,925	2,717,102					
1924.....	138,181	393,961,927	3,231,233					
1923.....	136,057	351,985,059	3,925,801					
1922.....	123,216	300,523,342	5,148,477					
1921.....	115,593	261,400,721	4,878,295					
1920.....	157,966	395,380,668	9,343,369					

For footnotes see p. 138.

TABLE 9.—Individual returns for 1930 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits; also total number, net income, and tax for prior years—Continued

WEST VIRGINIA

Net income classes (Thousands of dollars)	Num- ber of re- turns	Net income	Tax	Tax before tax credits			Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain	25 per cent of tax on earned net income	12½ per cent on capital net loss
Under 1 ¹ (est.)	1,130	\$657,053						
Under 1 (est.)	58	26,660	\$227	\$303			\$76	
1 under 2 (est.)	4,079	6,361,455						
1 under 2 (est.)	3,449	5,991,128	9,213	12,283			3,070	
2 under 3 (est.)	3,306	8,130,305						
2 under 3 (est.)	2,198	5,179,390	18,736	24,981			6,245	
3 under 4 (est.)	3,541	12,381,057						
3 under 4 (est.)	1,312	4,717,202	12,464	16,619			4,155	
4 under 5 (est.)	1,448	6,380,657						
4 under 5 (est.)	1,534	6,890,169	14,700	19,600			4,900	
5 under 6 ¹	371	2,008,829						
5 under 6	1,035	5,661,596	17,344	22,757			5,413	
6 under 7 ¹	181	1,168,317						
6 under 7	689	4,445,715	17,825	22,528			4,703	
7 under 8 ¹	140	1,044,359						
7 under 8	425	3,164,910	15,141	18,945			3,804	
8 under 9 ¹	89	752,410						
8 under 9	354	2,991,866	16,133	20,009			3,876	
9 under 10 ¹	63	601,015						
9 under 10	254	2,408,356	16,566	19,900			3,334	
10 under 11	221	2,322,692	16,099	18,223	\$1,103		3,227	
11 under 12	196	2,257,973	17,124	17,438	2,922		3,236	
12 under 13	137	1,705,773	14,125	13,163	3,329		2,367	
13 under 14	110	1,483,937	12,906	11,863	3,838		2,795	
14 under 15	88	1,273,753	14,652	12,325	4,338		2,011	
15 under 20	300	5,207,569	79,419	54,182	37,072		11,835	
20 under 25	136	3,042,049	76,408	38,625	46,994		9,211	
25 under 30	101	2,758,917	94,980	36,427	67,297		8,744	
30 under 40	77	2,669,432	119,547	29,648	95,727		4,699	\$1,129
40 under 50	43	1,895,895	120,818	29,796	92,418	\$5,313	4,946	1,763
50 under 60	20	1,093,311	87,498	18,143	61,078	13,279	3,946	1,056
60 under 70	13	835,093	73,928	9,049	53,949	13,399	1,926	543
70 under 80	5	372,918	37,253	4,536	28,707	4,763	169	584
80 under 90	12	1,013,967	107,935	14,142	95,756	6,345	1,423	6,885
90 under 100	3	(²)	(²)	(²)	(²)	(²)	(²)	(²)
100 under 150	10	1,119,405	154,812	18,971	132,325	5,283	1,767	
150 under 200	1	(²)	(²)	(²)	(²)	(²)	(²)	(²)
200 under 250								
250 under 300	1	(²)	(²)	(²)	(²)	(²)	(²)	
300 under 400								
400 under 500								
500 under 750								
750 under 1,000								
1,000 under 1,500								
1,500 under 2,000								
2,000 under 3,000								
3,000 under 4,000								
4,000 under 5,000								
5,000 and over								
Classes grouped ²		711,013	72,858	1,268	100,674		126	28,953
Total	27,130	110,726,146	1,238,711	505,724	827,527	48,382	102,004	40,913
Summary for preced- ing years: ³								
1929	29,803	136,768,017	2,298,875					
1928	30,643	140,128,751	2,920,822					
1927	32,500	139,696,175	2,519,731					
1926	32,544	141,396,917	2,304,313					
1925	35,810	144,777,469	2,133,510					
1924	75,037	226,999,720	2,796,310					
1923	89,263	260,543,202	3,875,864					
1922	69,501	196,777,359	4,594,653					
1921	75,277	207,157,054	4,579,113					
1920	96,326	287,729,460	8,517,268					

For footnotes see p. 133.

TABLE 9.—*Individual returns for 1930 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits; also total number, net income, and tax for prior years—Continued*

WISCONSIN

Net income classes (Thousands of dollars)	Number of re- turns	Net income	Tax	Tax before tax credits			Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain	25 per cent of tax on earned net income	12½ per cent on capital net loss
Under 1 ¹ (est.)	8, 423	\$5, 077, 027						
Under 1 (est.)	159	86, 846	\$776	\$1, 035			\$259	
1 under 2 ¹ (est.)	18, 926	28, 283, 847						
1 under 2 (est.)	11, 161	19, 231, 508	29, 222	38, 962			9, 740	
2 under 3 ¹ (est.)	13, 230	32, 617, 358						
2 under 3 (est.)	6, 749	16, 031, 730	61, 205	81, 606			20, 401	
3 under 4 ¹ (est.)	10, 727	37, 052, 883						
3 under 4 (est.)	3, 684	13, 265, 332	37, 461	49, 949			12, 488	
4 under 5 ¹ (est.)	2, 769	12, 080, 914						
4 under 5 (est.)	4, 845	21, 761, 572	50, 384	67, 179			16, 795	
5 under 6 ¹	553	2, 987, 649						
5 under 6	3, 324	18, 181, 596	60, 781	79, 336			18, 555	
6 under 7 ¹	222	1, 435, 719						
6 under 7	2, 248	14, 524, 259	66, 599	83, 179			16, 580	
7 under 8 ¹	131	970, 554						
7 under 8	1, 480	11, 049, 359	57, 457	71, 921			14, 464	
8 under 9 ¹	95	804, 927						
8 under 9	1, 118	9, 466, 996	57, 997	71, 340			13, 343	
9 under 10 ¹	107	1, 011, 732						
9 under 10	858	8, 141, 285	60, 583	73, 315			12, 732	
10 under 11	673	7, 049, 067	56, 591	64, 949	\$3, 129		11, 487	
11 under 12	542	6, 226, 495	57, 947	60, 951	7, 964		10, 998	
12 under 13	423	5, 273, 016	58, 259	57, 981	10, 305		10, 027	
13 under 14	365	4, 928, 090	59, 512	57, 476	12, 711		10, 675	
14 under 15	309	4, 487, 930	61, 747	58, 157	15, 559		11, 969	
15 under 20	885	15, 238, 238	287, 355	221, 747	108, 606		42, 998	
20 under 25	400	8, 903, 118	248, 242	142, 300	136, 028		30, 086	
25 under 30	275	7, 505, 281	281, 746	129, 786	182, 987		31, 027	
30 under 40	257	8, 804, 529	438, 710	153, 024	316, 938	\$8, 755	34, 873	\$5, 134
40 under 50	147	6, 566, 106	421, 653	106, 372	321, 821	22, 062	19, 506	9, 096
50 under 60	92	5, 056, 984	380, 435	66, 094	297, 060	47, 087	12, 872	16, 934
60 under 70	47	3, 012, 457	258, 647	40, 796	210, 408	23, 278	9, 116	6, 719
70 under 80	29	2, 158, 466	202, 311	28, 419	165, 329	31, 419	5, 655	17, 201
80 under 90	20	1, 679, 681	144, 821	14, 087	152, 958	15, 464	2, 930	34, 758
90 under 100	21	2, 008, 301	240, 726	27, 380	162, 733	60, 830	4, 747	5, 470
100 under 150	37	4, 501, 255	559, 283	48, 409	476, 417	89, 594	7, 820	47, 317
150 under 200	12	2, 050, 770	282, 031	3, 069	226, 659	59, 404	1, 427	5, 674
200 under 250	7	1, 533, 809	236, 159	3, 064	210, 615	28, 010	984	4, 546
250 under 300	5	1, 428, 459	221, 499	6, 134	181, 970	40, 206	520	6, 291
300 under 400	6	2, 019, 578	342, 754	12, 359	289, 015	42, 389	1, 009	
400 under 500	2	881, 281	168, 240	22, 134	128, 933	19, 152	496	1, 483
500 under 750	2	(²)	(²)	(²)	(²)	(²)	(²)	
750 under 1,000								
1,000 under 1,500	1	(²)	(²)		(²)	(²)	(²)	
1,500 under 2,000								
2,000 under 3,000								
3,000 under 4,000								
4,000 under 5,000								
5,000 and over								
Classes grouped ²		2, 281, 236	401, 505	5, 002	340, 877	56, 469	843	
Total	95, 366	357, 657, 240	5, 892, 638	1, 947, 542	3, 959, 022	544, 119	397, 422	160, 623
Summary for preced- ing years: ³								
1929	103, 044	450, 934, 107	10, 287, 020					
1928	98, 485	453, 394, 323	12, 459, 318					
1927	100, 956	436, 579, 613	10, 621, 745					
1926	99, 251	407, 642, 742	8, 418, 047					
1925	110, 485	418, 618, 008	6, 799, 312					
1924	179, 275	496, 659, 728	7, 344, 053					
1923	194, 050	547, 039, 928	9, 019, 076					
1922	160, 519	401, 670, 058	9, 126, 855					
1921	148, 457	379, 754, 222	8, 971, 044					
1920	150, 452	436, 436, 810	13, 232, 531					

For footnotes see p. 138.

TABLE 9.—Individual returns for 1930 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits; also total number, net income, and tax for prior years—Continued

WYOMING

Net income classes (Thousands of dollars)	Number of returns	Net income	Tax	Tax before tax credits			Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain	25 per cent of tax on earned net in- come	12½ per cent on capital net loss
Under 1 ¹ (est.).....	322	\$181,528						
Under 1 (est.).....	13	6,218	\$56	\$75			\$19	
1 under 2 ¹ (est.).....	834	1,321,560						
1 under 2 (est.).....	1,326	2,298,611	3,670	4,893			1,223	
2 under 3 ¹ (est.).....	705	1,733,437						
2 under 3 (est.).....	866	2,027,884	7,755	10,339			2,584	
3 under 4 ¹ (est.).....	753	2,643,175						
3 under 4 (est.).....	312	1,120,979	2,948	3,931			983	
4 under 5 ¹ (est.).....	278	1,209,163						
4 under 5 (est.).....	416	1,863,582	4,037	5,383			1,346	
5 under 6 ¹	43	230,489						
5 under 6.....	295	1,599,732	5,030	6,421			1,391	
6 under 7 ¹	14	93,025						
6 under 7.....	173	1,115,422	4,897	5,898			1,001	
7 under 8 ¹	16	119,708						
7 under 8.....	116	866,475	4,852	5,767			915	
8 under 9 ¹	6	49,991						
8 under 9.....	76	645,515	4,268	4,848			580	
9 under 10 ¹	5	46,880						
9 under 10.....	51	483,658	3,783	4,392			609	
10 under 11.....	31	324,805	2,472	2,705	\$149		382	
11 under 12.....	21	240,205	2,787	2,795	287		295	
12 under 13.....	26	324,664	4,667	4,446	649		428	
13 under 14.....	14	185,994	3,293	3,117	460		284	
14 under 15.....	9	130,106	1,728	1,551	444		267	
15 under 20.....	41	704,801	15,704	12,300	4,881		1,477	
20 under 25.....	16	348,676	11,399	7,550	4,806		957	
25 under 30.....	14	381,333	14,756	7,596	8,819		1,659	
30 under 40.....	12	411,082	20,632	6,700	14,930		998	
40 under 50.....	1	(²)	(²)	(²)	(²)		(²)	
50 under 60.....	2	(²)	(²)	(²)	(²)		(²)	
60 under 70.....	2	127,759	10,321	278	10,054		11	
70 under 80.....								
80 under 90.....								
90 under 100.....								
100 under 150.....								
150 under 200.....								
200 under 250.....								
250 under 300.....								
300 under 400.....								
400 under 500.....								
500 under 750.....								
750 under 1,000.....								
1,000 under 1,500.....								
1,500 under 2,000.....								
2,000 under 3,000.....								
3,000 under 4,000.....								
4,000 under 5,000.....								
5,000 and over.....								
Classes grouped ²		143,060	12,385	5,145	8,160		920	
Total.....	6,809	22,979,517	141,440	106,130	53,639		18,329	
Summary for preceding years: ³								
1929.....	8,140	30,813,018	188,964					
1928.....	8,622	33,233,249	372,128					
1927.....	8,870	31,297,698	274,644					
1926.....	8,930	31,750,581	263,319					
1925.....	10,336	33,481,518	256,481					
1924.....	22,947	60,751,853	414,087					
1923.....	23,246	57,376,054	520,769					
1922.....	21,943	48,826,743	687,062					
1921.....	22,413	51,051,629	783,257					
1920.....	24,594	63,244,529	1,161,320					

¹ Nontaxable returns. Specific exemptions from normal tax exceed net income.² Classes grouped to conceal net income and identity of taxpayer.³ Changes in the revenue acts affecting the comparability of statistical data from income tax returns of individuals are summarized on pp. 316-321.⁴ Includes Alaska.

TABLE 10.—*Individual returns for 1930 on Form 1040 with no net income, by States and Territories, showing number of returns and deficit*

States and Territories	Number of returns	Deficit	States and Territories	Number of returns	Deficit
Alabama.....	1, 186	\$7, 800, 434	Nebraska.....	1, 237	\$5, 733, 003
Alaska.....	(1)	(1)	Nevada.....	185	1, 597, 619
Arizona.....	540	3, 215, 630	New Hampshire.....	403	3, 563, 567
Arkansas.....	1, 119	8, 656, 301	New Jersey.....	4, 861	53, 678, 731
California.....	14, 213	116, 281, 617	New Mexico.....	365	1, 990, 713
Colorado.....	1, 637	14, 421, 135	New York.....	29, 418	518, 334, 476
Connecticut.....	2, 688	30, 559, 216	North Carolina.....	1, 564	10, 517, 608
Delaware.....	406	4, 045, 508	North Dakota.....	491	1, 511, 420
District of Columbia.....	715	8, 610, 250	Ohio.....	5, 766	58, 124, 651
Florida.....	2, 186	16, 326, 084	Oklahoma.....	1, 816	14, 851, 955
Georgia.....	1, 427	11, 512, 917	Oregon.....	866	5, 269, 441
Hawaii.....	246	1, 751, 741	Pennsylvania.....	11, 341	138, 551, 787
Idaho.....	306	1, 549, 065	Rhode Island.....	712	15, 049, 555
Illinois.....	11, 209	114, 688, 573	South Carolina.....	689	2, 870, 260
Indiana.....	1, 872	12, 144, 767	South Dakota.....	557	1, 617, 769
Iowa.....	1, 214	7, 950, 363	Tennessee.....	1, 205	10, 049, 852
Kansas.....	2, 202	11, 227, 341	Texas.....	7, 329	54, 991, 476
Kentucky.....	1, 397	11, 773, 212	Utah.....	390	2, 356, 846
Louisiana.....	1, 670	11, 081, 636	Vermont.....	219	1, 307, 989
Maine.....	530	5, 407, 331	Virginia.....	1, 227	8, 626, 322
Maryland.....	1, 678	18, 640, 373	Washington.....	2, 609	14, 444, 504
Massachusetts.....	6, 638	70, 996, 937	West Virginia.....	1, 006	6, 655, 385
Michigan.....	5, 597	55, 835, 085	Wisconsin.....	3, 428	14, 262, 595
Minnesota.....	1, 506	10, 573, 700	Wyoming.....	374	1, 741, 268
Mississippi.....	1, 636	11, 980, 846			
Missouri.....	2, 666	22, 319, 744	Total.....	144, 867	1, 539, 452, 396
Montana.....	325	2, 603, 498			

¹ Included in the State of Washington.

TABLE 11.—*Individual returns for 1930, by counties, cities, and townships, showing number of returns*

[For description of the method of compiling these data, see pp. 18-19]

ALABAMA

County and city	Number of returns	County and city	Number of returns	County and city	Number of returns
State total.....	23, 791	Calhoun.....	568	Colbert.....	272
Returns, Form 1040, showing no net income, not included in general tables.....	1, 186	Anniston.....	495	Sheffield.....	153
Total in general tables.....	22, 605	Jacksonville.....	23	Tusculumbia.....	102
		Oxford.....	13	Miscellaneous.....	61
		Piedmont.....	27	Concub.....	61
		Miscellaneous.....	10	Evergreen.....	50
		Chambers.....	74	Miscellaneous.....	11
		Five Points.....	1		
		Lafayette.....	21	Coosa: Miscellaneous.....	11
		Lanett.....	20		
		Miscellaneous.....	32		
Autauga.....	56	Cherokee: Miscellaneous.....	17		
Prattville.....	47	Chilton.....	44	Covington.....	134
Miscellaneous.....	9	Clanton.....	31	Andalusia.....	77
Baldwin.....	156	Miscellaneous.....	13	Floral.....	24
Bay Minette.....	39			Opp.....	21
Fairhope.....	27			Miscellaneous.....	12
Miscellaneous.....	90			Crenshaw.....	29
Barbour.....	136			Brantley.....	3
Clayton.....	9			Luverne.....	22
Eufaula.....	112			Miscellaneous.....	4
Miscellaneous.....	15	Choctaw: Miscellaneous.....	24	Cullman.....	108
Bibb.....	73	Clarke.....	70	Cullman.....	99
West Blocton.....	30	Jackson.....	24	Miscellaneous.....	9
Miscellaneous.....	43	Thomasville.....	24	Dale.....	50
Blount.....	23	Miscellaneous.....	22	Ozark.....	42
Oneonta.....	16	Clay.....	22	Miscellaneous.....	8
Miscellaneous.....	7	Ashland.....	11	Dallas.....	624
Bullock.....	40	Lineville.....	9	Selma.....	587
Union Springs.....	32			Miscellaneous.....	37
Miscellaneous.....	8			De Kalb.....	82
Butler.....	106	Cleburne: Heflin.....	16	Fort Payne.....	47
Chapman.....	11	Coffee.....	42	Miscellaneous.....	35
Georgiana.....	18	Elba.....	10	Elmore.....	84
Greenville.....	73	Enterprise.....	31	Wetumpka.....	38
Miscellaneous.....	4	Miscellaneous.....	1	Miscellaneous.....	46

TABLE 11.—Individual returns for 1930, by counties, cities, and townships, showing number of returns—Continued

ALABAMA—Continued

County and city	Number of returns	County and city	Number of returns	County and city	Number of returns
Escambia.....	149	Lawrence: Miscellane-ous.....	28	Pike.....	173
Atmore.....	59	Lee.....	194	Brundidge.....	24
Brewton.....	68	Auburn.....	29	Troy.....	145
Miscellaneous.....	22	Opelika.....	135	Miscellaneous.....	4
Etowah.....	508	Phenix City.....	26	Randolph.....	49
Alabama City.....	39	Miscellaneous.....	4	Roanoke.....	47
Altoona.....	5	Limestone.....	86	Miscellaneous.....	2
Attalla.....	59	Athens.....	76	Russell: Miscellaneous.....	31
Gadsden.....	402	Miscellaneous.....	10	St. Clair: Miscellaneous.....	59
Miscellaneous.....	3	Lowndes.....	45	Shelby.....	86
Fayette.....	43	Fort Deposit.....	10	Columbiana.....	13
Fayette.....	37	Miscellaneous.....	35	Montevallo.....	17
Miscellaneous.....	6	Macon.....	50	Vincent.....	6
Franklin.....	49	Tuskegee.....	58	Miscellaneous.....	50
Red Bay.....	12	Miscellaneous.....	22	Sumter.....	86
Russellville.....	35	Madison.....	427	Livingston.....	27
Miscellaneous.....	2	Huntsville.....	398	York.....	35
Geneva.....	51	Miscellaneous.....	29	Miscellaneous.....	24
Geneva.....	18	Marengo.....	142	Talladega.....	238
Hartford.....	14	Demopolis.....	101	Sylacauga.....	72
Samson.....	14	Miscellaneous.....	41	Talladega.....	136
Miscellaneous.....	5	Marion.....	25	Miscellaneous.....	30
Greene.....	51	Guin.....	6	Tallapoosa.....	55
Eutaw.....	37	Winfield.....	13	Alexander City.....	47
Miscellaneous.....	14	Miscellaneous.....	6	Camp Hill.....	5
Hale.....	66	Marshall.....	80	Dadeville.....	3
Greensboro.....	41	Albertville.....	30	Tuscaloosa.....	606
Miscellaneous.....	25	Boaz.....	17	Northport.....	25
Henry.....	27	Guntersville.....	30	Tuscaloosa.....	515
Abbeville.....	12	Miscellaneous.....	3	Miscellaneous.....	66
Headland.....	14	Mobile.....	2,589	Walker.....	284
Miscellaneous.....	1	Citronelle.....	14	Carbon Hill.....	27
Houston.....	219	Mobile.....	2,445	Cordova.....	20
Dothan.....	204	Prichard.....	13	Dora.....	18
Miscellaneous.....	15	Miscellaneous.....	117	Jasper.....	138
Jackson.....	56	Monroe.....	60	Miscellaneous.....	81
Bridgeport.....	9	Frisco City.....	7	Washington: Miscella-neous.....	27
Scottsboro.....	29	Monroeville.....	22	Wilcox: Miscellaneous.....	71
Miscellaneous.....	18	Miscellaneous.....	31	Winston.....	28
Jefferson.....	11,079	Montgomery.....	2,170	Haleyville.....	26
Birmingham.....	9,965	Montgomery.....	2,143	Miscellaneous.....	2
Bessemer.....	527	Miscellaneous.....	27	All other:	
Brighton.....	14	Morgan.....	352	Residents of other	
Fairfield.....	277	Decatur.....	305	States.....	109
Leeds.....	33	Hartselle.....	36	Residents of foreign	
Miscellaneous.....	263	Miscellaneous.....	11	countries (Ameri-can citizens and	
Lamar.....	15	Perry.....	100	aliens).....	11
Sulligent.....	8	Marion.....	58		
Miscellaneous.....	7	Uniontown.....	38		
Lauderdale.....	228	Miscellaneous.....	4		
Florence.....	225	Pickens.....	39		
Miscellaneous.....	3	Aliceville.....	18		
		Miscellaneous.....	21		

ARIZONA

State total.....	11,130	Coconino.....	327	Maricopa.....	3,994
Returns, Form 1040, showing no net income, not included in general tables.....	540	Flagstaff.....	214	Buckeye.....	20
Total in general tables.....	10,590	Williams.....	75	Chandler.....	47
Apache.....	68	Miscellaneous.....	38	Glendale.....	88
St. Johns.....	4	Gila.....	921	Mesa.....	147
Miscellaneous.....	64	Globe.....	340	Phoenix.....	3,420
Cochise.....	1,226	Hayden.....	62	Scottsdale.....	35
Bisbee.....	416	Miami.....	385	Tempe.....	106
Douglas.....	435	Miscellaneous.....	134	Miscellaneous.....	131
Lowell.....	93	Graham.....	105	Mohave.....	171
Warren.....	85	Safford.....	83	Kingman.....	103
Miscellaneous.....	197	Miscellaneous.....	22	Miscellaneous.....	68
		Greenlee.....	183	Navajo.....	408
		Clifton.....	66	Holbrook.....	62
		Morenci.....	100	Winslow.....	331
		Miscellaneous.....	17	Miscellaneous.....	15

TABLE 11.—*Individual returns for 1930, by counties, cities, and townships, showing number of returns—Continued*

ARIZONA—Continued

County and city	Number of returns	County and city	Number of returns	County and city	Number of returns
Pima.....	1,649	Santa Cruz.....	254	All other:	
Ajo.....	100	Nogales.....	233	Residents of other	
Tucson.....	1,516	Miscellaneous.....	21	States.....	116
Miscellaneous.....	33	Yavapai.....	1,015	Residents of foreign	
Pinal.....	377	Clarkdale.....	89	countries (Ameri-	
Casa Grande.....	69	Jerome.....	270	can citizens and	
Florence.....	37	Prescott.....	408	aliens).....	40
Ray.....	58	Miscellaneous.....	248		
Superior.....	153	Yuma.....	276		
Miscellaneous.....	60	Yuma.....	224		
		Miscellaneous.....	52		

ARKANSAS

State total.....	13,904	Cleveland: Miscellane-		Hot Springs: Malvern..	76
Returns, Form 1040,		ous.....	17		
showing no net in-				Howard.....	58
come, not included in		Columbia.....	85	Dierks.....	2
general tables.....	1,119	Magnolia.....	64	Nashville.....	52
Adjustment—subtract		Miscellaneous.....	21	Miscellaneous.....	4
to reconcile with gen-		Conway.....	77	Independence.....	108
eral tables ¹	295	Morrilton.....	74	Batesville.....	87
Total in general		Miscellaneous.....	3	Miscellaneous.....	21
tables.....	12,490	Craighead.....	339		
Arkansas.....	287	Jonesboro.....	301	Izard: Miscellaneous.....	5
De Witt.....	53	Monette.....	7		
Stuttgart.....	192	Miscellaneous.....	31	Jackson.....	149
Miscellaneous.....	42	Crawford.....	100	Newport.....	116
Ashley.....	99	Van Buren.....	78	Miscellaneous.....	33
Crossett.....	27	Miscellaneous.....	22	Jefferson.....	778
Hamburg.....	24	Crittenden.....	141	Pine Bluff.....	743
Miscellaneous.....	48	Earl.....	34	Miscellaneous.....	35
Baxter.....	18	Miscellaneous.....	107	Johnson.....	79
Cotter.....	11	Cross.....	114	Clarksville.....	66
Miscellaneous.....	7	Parkin.....	30	Coal Hill.....	4
Benton.....	185	Wynne.....	76	Miscellaneous.....	9
Bentonville.....	28	Miscellaneous.....	8	Lafayette.....	06
Rogers.....	86	Dallas.....	91	Lewisville.....	20
Siloam Springs.....	39	Fordyce.....	77	Stamps.....	24
Miscellaneous.....	32	Miscellaneous.....	14	Miscellaneous.....	16
Boone.....	47	Desha.....	138	Lawrence.....	65
Harrison.....	43	Arkansas City.....	16	Hoxie.....	7
Miscellaneous.....	4	Dumas.....	37	Walnut Ridge.....	40
Bradley.....	95	McGehee.....	68	Miscellaneous.....	18
Warren.....	87	Miscellaneous.....	17	Lee.....	110
Miscellaneous.....	8	Drew.....	73	Marianna.....	91
Calhoun: Miscellaneous.	7	Monticello.....	56	Miscellaneous.....	19
		Wilmar.....	1		
Carroll.....	50	Miscellaneous.....	16	Lincoln: Miscellaneous..	29
Berryville.....	12	Faulkner.....	116		
Eureka Springs.....	30	Conway.....	111	Little River.....	28
Miscellaneous.....	8	Miscellaneous.....	5	Ashdown.....	19
Chicot.....	126	Franklin.....	26	Foreman.....	6
Dermott.....	25	Ozark.....	10	Miscellaneous.....	3
Eudora.....	44	Miscellaneous.....	16	Logan.....	68
Lake Village.....	50	Fulton: Miscellaneous..	8	Booneville.....	18
Miscellaneous.....	7			Paris.....	46
Clark.....	140	Garland.....	645	Miscellaneous.....	4
Arkadelphia.....	93	Hot Springs.....	641	Lonoke.....	140
Gurdon.....	30	Miscellaneous.....	4	England.....	51
Miscellaneous.....	17	Grant.....	16	Lonoke.....	32
Clay.....	73	Sheridan.....	14	Miscellaneous.....	57
Corning.....	25	Miscellaneous.....	2		
Piggott.....	14	Greene.....	109	Madison: Miscellaneous..	13
Rector.....	20	Paragould.....	106	Marion: Miscellaneous..	1
Miscellaneous.....	11	Miscellaneous.....	3		
Cleburne.....	16	Hempstead.....	158	Miller.....	442
Heber Springs.....	14	Hope.....	139	Texarkana.....	428
Miscellaneous.....	2	Miscellaneous.....	19	Miscellaneous.....	14

¹ See text, p. 19.

TABLE 11.—*Individual returns for 1930, by counties, cities, and townships, showing number of returns—Continued*

ARKANSAS—Continued

County and city	Num-ber of returns	County and city	Num-ber of returns	County and city	Num-ber of returns
Mississippi.....	444	Polk.....	35	Sharp: Miscellaneous.....	7
Blytheville.....	223	Mena.....	30	Stone: Miscellaneous.....	3
Leachville.....	13	Miscellaneous.....	5		
Luxora.....	23	Pope.....	113	Union.....	890
Manila.....	13	Atkins.....	21	Calion.....	8
Osceola.....	87	Russellville.....	86	El Dorado.....	687
Wilson.....	33	Miscellaneous.....	6	Griffin.....	4
Miscellaneous.....	52	Prairie.....	59	Huttig.....	21
Monroe.....	120	Des Arc.....	11	Norphlet.....	44
Brinkley.....	58	Miscellaneous.....	48	Smackover.....	91
Clarendon.....	31	Pulaski.....	3,587	Miscellaneous.....	35
Miscellaneous.....	31	Levy.....	4		
		Little Rock.....	3,257	Van Buren: Miscellane-ous.....	6
Montgomery: Miscella-neous.....	16	North Little Rock.....	288		
		Miscellaneous.....	38		
Nevada.....	76	Randolph: Pocahontas.....	13	Washington.....	226
Prescott.....	67			Fayetteville.....	178
Miscellaneous.....	9	St. Francis.....	193	Springdale.....	31
Ouachita.....	254	Forrest City.....	122	Miscellaneous.....	17
Bearden.....	9	Miscellaneous.....	71	White.....	170
Camden.....	208	Saline.....	74	Bald Knob.....	11
Stephens.....	10	Bauxite.....	24	Beebe.....	23
Miscellaneous.....	27	Benton.....	49	Judsonia.....	22
		Miscellaneous.....	1	Searcy.....	86
Perry: Miscellaneous.....	10	Scott.....	13	Miscellaneous.....	28
		Waldron.....	11	Woodruff.....	108
Phillips.....	416	Miscellaneous.....	2	Augusta.....	40
Helena.....	331			Cotton Plant.....	39
West Helena.....	39	Searcy: Miscellaneous.....	5	Miscellaneous.....	29
Miscellaneous.....	46			Yell.....	43
Pike.....	19	Sebastian.....	966	Dardanelle.....	17
Glenwood.....	5	Fort Smith.....	922	Miscellaneous.....	26
Miscellaneous.....	14	Hartford.....	11		
Poinsett.....	162	Miscellaneous.....	33	All other:	
Harrisburg.....	25	Sevier.....	72	Residents of other States.....	195
Lepanto.....	32	De Queen.....	62	Residents of foreign countries (Ameri-can citizens and aliens).....	4
Marked Tree.....	40	Horatio.....	3		
Trumann.....	33	Miscellaneous.....	7		
Miscellaneous.....	32				

CALIFORNIA

State total.....	307,261	Butte.....	1,057	Del Norte.....	97
Returns, Form 1040, showing no net in-come, not included in general tables.....	14,213	Chico.....	541	Crescent City.....	80
Total in general tables.....	293,048	Durham.....	18	Miscellaneous.....	17
Alameda.....	28,539	Gridley.....	108	Eldorado.....	188
Alameda.....	2,288	Oroville.....	270	Placerville.....	140
Albany.....	99	Miscellaneous.....	120	Miscellaneous.....	48
Berkeley.....	6,860	Calaveras.....	152	Fresno.....	4,286
Emeryville.....	76	Jenny Lind.....	3	Caruthers.....	15
Hayward.....	360	San Andreas.....	29	Clovis.....	42
Livermore.....	262	Miscellaneous.....	120	Coalinga.....	371
Niles.....	62	Colusa.....	419	Fowler.....	35
Oakland.....	16,226	Arbuckle.....	65	Fresno.....	3,110
Piedmont.....	1,406	Colusa.....	190	Kingsburg.....	53
Pleasanton.....	79	Maxwell.....	26	Reedley.....	120
San Leandro.....	400	Princeton.....	18	Sanger.....	120
Miscellaneous.....	361	Miscellaneous.....	120	Selma.....	100
Amador.....	307	Contra Costa.....	3,402	Miscellaneous.....	320
Ione.....	24	Antioch.....	151	Glenn.....	314
Jackson.....	104	Bay Point.....	75	Orland.....	63
Sutter Creek.....	57	Concord.....	130	Willows.....	181
Miscellaneous.....	122	Crockett.....	362	Miscellaneous.....	70
		El Cerrito.....	39	Humboldt.....	1,425
		Martinez.....	440	Arcata.....	140
		Pittsburg.....	470	Eureka.....	760
		Richmond.....	1,014	Fortuna.....	58
		Walnut Creek.....	100	Rohnerville.....	4
		Miscellaneous.....	621	Scotia.....	62
				Miscellaneous.....	401

TABLE 11.—Individual returns for 1930, by counties, cities, and townships, showing number of returns—Continued

CALIFORNIA—Continued

County and city	Number of returns	County and city	Number of returns	County and city	Number of returns
Imperial.....	1,188	Los Angeles—Contd.		Orange.....	5,201
Brawley.....	297	Pasadena.....	6,709	Anaheim.....	794
Calexico.....	191	Puente.....	193	Balboa.....	49
Calipatria.....	50	Redondo.....	192	Brea.....	94
El Centro.....	403	Rosemead.....	49	Buena Park.....	55
Holtville.....	96	San Dimas.....	197	Costa Mesa.....	27
Imperial.....	52	San Fernando.....	201	El Modena.....	1
Miscellaneous.....	99	Santa Fe Springs.....	42	Fullerton.....	597
Inyo.....	200	San Gabriel.....	383	Garden Grove.....	101
Bishop.....	90	San Marino.....	574	Huntington Beach.....	198
Miscellaneous.....	110	Santa Anita.....	6	Laguna Beach.....	197
Kern.....	2,774	Santa Monica.....	1,917	La Habra.....	201
Bakersfield.....	1,585	Sherman.....	133	Newport Beach.....	42
Delano.....	103	Sierra Madre.....	198	Orange.....	594
Fellows.....	49	Southgate.....	384	Placentia.....	199
Maricopa.....	97	South Pasadena.....	1,151	Santa Ana.....	1,787
Taft.....	693	Torrance.....	197	Seal Beach.....	29
Wasco.....	49	Tujunga.....	49	Tustin.....	43
Miscellaneous.....	198	Vernon.....	24	Miscellaneous.....	193
Kings.....	629	Walnut Park.....	48	Placer.....	794
Armona.....	7	Whittier.....	1,979	Auburn.....	171
Corcoran.....	120	Willowbrook.....	27	Lincoln.....	93
Hanford.....	361	Wilmar.....	51	Roseville.....	280
Lemoore.....	80	Miscellaneous.....	3,879	Miscellaneous.....	250
Miscellaneous.....	61	Madera.....	300	Plumas: Miscellaneous.....	260
Lake.....	171	Madera.....	220		
Lakeport.....	70	Miscellaneous.....	80		
Miscellaneous.....	101	Marin.....	2,253	Riverside.....	1,590
Lassen.....	331	Corte Madera.....	49	Banning.....	51
Susanville.....	181	Larkspur.....	77	Beaumont.....	46
Westwood.....	131	Mill Valley.....	321	Blythe.....	33
Miscellaneous.....	19	Novato.....	34	Coachella.....	30
Los Angeles.....	128,079	Ross.....	151	Corona.....	203
Alhambra.....	958	San Anselmo.....	340	Elsinore.....	51
Arcadia.....	94	San Rafael.....	608	Hemet.....	99
Artesia.....	103	Sausalito.....	361	Indio.....	49
Avalon.....	95	Tomas.....	11	Norco.....	16
Azusa.....	192	Miscellaneous.....	301	Palm Springs.....	48
Baldwin Park.....	97			Perris.....	18
Bell.....	98	Mariposa: Miscellaneous.....	110	Riverside.....	597
Bellflower.....	93			San Jacinto.....	47
Belvedere.....	10	Mendocino.....	461	Miscellaneous.....	302
Beverly Hills.....	2,875	Fort Bragg.....	120	Sacramento.....	6,066
Burbank.....	578	Ukiah.....	181	Folsom City.....	59
Claremont.....	387	Willits.....	60	Isleton.....	41
Compton.....	391	Miscellaneous.....	100	North Sacramento.....	39
Covina.....	386	Merced.....	1,074	Sacramento.....	5,416
Culver City.....	379	Gustine.....	160	Miscellaneous.....	511
Downey.....	104	Los Banos.....	170	San Benito.....	360
El Monte.....	191	Merced.....	524	Hollister.....	290
El Segundo.....	133	Miscellaneous.....	220	Miscellaneous.....	70
Gardena.....	193	Modoc.....	170	San Bernardino.....	3,346
Glendale.....	3,452	Alturas.....	80	Barstow.....	50
Glendora.....	194	Miscellaneous.....	90	Bloomington.....	16
Hawthorne.....	49			Chino.....	49
Hermosa.....	191	Mono: Miscellaneous.....	23	Colton.....	100
Huntington Park.....	959			Cucamonga.....	49
Inglewood.....	582	Monterey.....	2,418	Etiwanda.....	36
Lancaster.....	45	Carmel.....	300	Fontana.....	51
La Verne.....	193	Castroville.....	34	Needles.....	198
Lawndale.....	21	Gonzales.....	58	Ontario.....	397
Lennox.....	9	King City.....	130	Redlands.....	556
Lomita.....	48	Monterey.....	578	Rialto.....	49
Long Beach.....	7,483	Pacific Grove.....	240	San Bernardino.....	798
Los Angeles City.....	87,081	Salinas.....	858	Upland.....	293
Lynwood.....	193	Miscellaneous.....	220	Victorville.....	49
Manhattan.....	48	Napa.....	682	Yucaipa.....	22
Maywood.....	95	Calistoga.....	60	Miscellaneous.....	633
Moneta.....	24	Napa.....	480	San Diego.....	7,684
Monrovia.....	387	St. Helena.....	90	Carlsbad.....	47
Montebello.....	192	Miscellaneous.....	52	Chula Vista.....	200
Monterey Park.....	47	Nevada.....	331	Coronado.....	201
Monterose.....	49	Grass Valley.....	141	El Cajon.....	46
Newhall.....	32	Nevada City.....	70	Encinitas.....	50
Norwalk.....	191	Truckee.....	50	Escondido.....	204
Pomona.....	574	Miscellaneous.....	70	La Mesa.....	47

TABLE 11.—*Individual returns for 1930, by counties, cities, and townships, showing number of returns—Continued*

CALIFORNIA—Continued

County and city	Number of returns	County and city	Number of returns	County and city	Number of returns
San Diego—Continued		Santa Clara—Continued		Tehama.....	318
National City.....	52	Santa Clara.....	221	Corning.....	80
Oceanside.....	49	Saratoga.....	91	Gerber.....	15
San Diego.....	5,944	Sunnyvale.....	80	Los Molinos.....	15
San Ysidro.....	48	Miscellaneous.....	410	Red Bluff.....	170
Miscellaneous.....	796	Santa Cruz.....	1,564	Miscellaneous.....	38
San Francisco: San Francisco.....	62,367	Santa Cruz.....	712	Trinity: Miscellaneous.....	47
San Joaquin.....	4,104	Watsonville.....	752		
Lodi.....	421	Miscellaneous.....	100	Tulare.....	1,955
Manteca.....	70	Shasta.....	338	Dinuba.....	100
Ripon.....	42	Anderson.....	18	Ducor.....	33
Stockton.....	3,079	Redding.....	230	Exeter.....	170
Tracy.....	270	Miscellaneous.....	90	Lemon Cove.....	17
Miscellaneous.....	222	Sierra: Miscellaneous.....	80	Lindsay.....	281
San Luis Obispo.....	980			Orosi.....	22
Arroyo Grande.....	50	Siskiyou.....	724	Porterville.....	322
Atascadero.....	99	Dunsmuir.....	200	Strathmore.....	40
Paso Robles.....	103	Edgewood.....	3	Tipton.....	37
Pismo Beach.....	34	Mount Shasta.....	50	Tulare.....	350
San Luis Obispo.....	496	Weed.....	70	Visalia.....	442
Miscellaneous.....	198	Yreka.....	90	Miscellaneous.....	141
San Mateo.....	4,761	Miscellaneous.....	311	Tuolumne.....	281
Atherton.....	28	Solano.....	1,779	Sonora.....	160
Burlingame.....	1,614	Benicia.....	130	Miscellaneous.....	121
Colma.....	140	Dixon.....	120	Ventura.....	2,260
Daly City.....	121	Fairfield.....	40	Fillmore.....	296
Half Moon Bay.....	34	Rio Vista.....	180	Ojai.....	100
Hillsborough.....	90	Vacaville.....	140	Oxnard.....	401
Menlo Park.....	210	Vallejo.....	929	Piru.....	49
Redwood City.....	630	Miscellaneous.....	240	Santa Paula.....	368
San Bruno.....	90	Sonoma.....	2,370	Saticoy.....	33
San Carlos.....	47	Bodega.....	5	Ventura.....	597
San Mateo.....	1,435	Glen Allen.....	8	Miscellaneous.....	386
South San Francisco.....	181	Headstburg.....	191	Yolo.....	830
Miscellaneous.....	141	Petaluma.....	881	Clarksburg.....	80
Santa Barbara.....	3,889	Santa Rosa.....	775	Davis.....	80
Carpinteria.....	198	Sebastopol.....	150	Woodland.....	410
Lompoc.....	197	Miscellaneous.....	360	Miscellaneous.....	260
Montecito.....	26	Stanislaus.....	1,852	Yuba.....	527
Santa Barbara.....	2,773	Crows Landing.....	61	Marysville.....	461
Santa Maria.....	398	Modesto.....	944	Miscellaneous.....	66
Miscellaneous.....	297	Newman.....	220		
Santa Clara.....	7,188	Oakdale.....	100	All other:	
Campbell.....	80	Turlock.....	271	Residents of other States.....	1,809
Gilroy.....	210	Waterford.....	16	Residents of foreign countries (American citizens and aliens).....	208
Los Gatos.....	320	Miscellaneous.....	240		
Mountain View.....	170	Sutter.....	349		
Palo Alto.....	1,727	Nicolaus.....	9		
San Jose.....	3,879	Yuba City.....	200		
		Miscellaneous.....	140		

COLORADO

State total.....	31,296	Arapahoe.....	252	Chaffee.....	231
Returns, Form 1040, showing no net income, not included in general tables.....	1,637	Englewood.....	102	Salida.....	208
Adjustment—subtract to reconcile with general tables ¹	673	Littleton.....	113	Miscellaneous.....	23
Total in general tables.....	28,986	Miscellaneous.....	37	Cheyenne: Miscellaneous.....	22
Adams.....	231	Archuleta: Miscellaneous.....	24		
Aurora.....	37	Baca.....	47	Clear Creek.....	45
Brighton.....	76	Springfield.....	26	Idaho Springs.....	31
Miscellaneous.....	118	Miscellaneous.....	21	Miscellaneous.....	14
Alamosa.....	191	Bent.....	159	Conejos: Miscellaneous.....	62
Alamosa.....	180	Las Animas.....	116	Costilla: Miscellaneous.....	16
Miscellaneous.....	11	Miscellaneous.....	43		
		Boulder.....	785	Crowley.....	65
		Boulder.....	434	Ordway.....	38
		Lafayette.....	48	Miscellaneous.....	27
		Longmont.....	229		
		Louisville.....	38	Custer: Miscellaneous.....	29
		Miscellaneous.....	36		

¹ See text, p. 19.

TABLE 11.—*Individual returns for 1930, by counties, cities, and townships, showing number of returns—Continued*

COLORADO—Continued

County and city	Number of returns	County and city	Number of returns	County and city	Number of returns
Delta.....	172	Larimer.....	648	Pueblo.....	1,683
Delta.....	98	Fort Collins.....	436	Pueblo.....	1,652
Miscellaneous.....	74	Loveland.....	36	Miscellaneous.....	31
Denver: Denver.....	16,738	Miscellaneous.....	176	Rio Blanco.....	45
Dolores: Miscellaneous.....	12	Las Animas.....	509	Meeker.....	41
Douglas: Miscellaneous.....	60	Aguilar.....	13	Miscellaneous.....	4
Eagle: Miscellaneous.....	133	Delagua.....	37	Rio Grande.....	282
Elbert: Miscellaneous.....	25	Trinidad.....	380	Del Norte.....	59
		Miscellaneous.....	79	Monte Vista.....	221
El Paso.....	2,183	Lincoln.....	80	Miscellaneous.....	2
Colorado Springs.....	2,020	Limon.....	36	Routt.....	155
Manitou.....	59	Miscellaneous.....	34	Oak Creek.....	42
Miscellaneous.....	104	Logan.....	414	Steamboat Springs.....	47
Fremont.....	334	Sterling.....	265	Miscellaneous.....	66
Canon City.....	208	Miscellaneous.....	49	Saguache.....	138
Florence.....	90	Mesa.....	556	Center.....	86
Miscellaneous.....	36	Fruita.....	14	Sagauche.....	36
Garfield.....	218	Grand Junction.....	444	Miscellaneous.....	16
Glenwood Springs.....	119	Miscellaneous.....	98	San Juan.....	84
Rifle.....	48	Mineral: Miscellaneous.....	14	Silverton.....	61
Miscellaneous.....	51	Moffat.....	76	Miscellaneous.....	23
Gilpin: Miscellaneous.....	28	Craig.....	64	San Miguel: Miscella- neous.....	36
Grand: Miscellaneous.....	47	Miscellaneous.....	12		
Gunnison.....	191	Montezuma: Miscella- neous.....	96	Sedgwick.....	83
Crested Butte.....	30			Julesburg.....	49
Gunnison.....	103	Montrose.....	176	Miscellaneous.....	34
Miscellaneous.....	58	Montrose.....	132	Summit: Miscellaneous.....	28
Hinsdale: Miscellaneous.....	5	Miscellaneous.....	44	Teller.....	98
Huerfano.....	128	Morgan.....	349	Cripple Creek.....	44
Walsenburg.....	53	Brush.....	105	Victor.....	45
Miscellaneous.....	75	Fort Morgan.....	194	Miscellaneous.....	9
Jackson: Miscellaneous.....	41	Miscellaneous.....	50	Washington.....	50
Jefferson.....	408	Otero.....	416	Akron.....	31
Arvada.....	78	La Junta.....	304	Miscellaneous.....	19
Edgewater.....	95	Rocky Ford.....	41	Weld.....	1,103
Golden.....	130	Miscellaneous.....	71	Eaton.....	119
Miscellaneous.....	105	Ouray: Miscellaneous.....	38	Fort Lupton.....	65
Kiowa: Miscellaneous.....	14	Park: Miscellaneous.....	53	Greeley.....	546
Kit Carson.....	72	Phillips.....	75	Windsor.....	52
Burlington.....	48	Haxton.....	34	Miscellaneous.....	321
Miscellaneous.....	24	Holyoke.....	34	Yuma.....	106
Lake.....	229	Miscellaneous.....	7	Wray.....	55
Leadville.....	204	Pitkin: Miscellaneous.....	36	Yuma.....	32
Miscellaneous.....	25	Prowers.....	242	Miscellaneous.....	19
La Plata.....	233	Lamar.....	188	All other:	
Durango.....	206	Miscellaneous.....	54	Residents of other States.....	120
Miscellaneous.....	27			Residents of foreign countries (Ameri- can citizens and aliens).....	177

CONNECTICUT

State total.....	77,509	Fairfield—Continued.		Hartford.....	22,875
Returns, Form 1040, showing no net in- come, not included in general tables.....	2,688	Greenwich.....	2,983	Avon.....	47
Total in general tables.....	74,821	Monroe.....	37	Berlin.....	164
Fairfield.....	19,804	New Canaan.....	424	Bloomfield.....	90
Bethel.....	155	Newtown.....	113	Bristol.....	1,002
Bridgeport.....	6,744	Norwalk.....	1,768	Burlington.....	1
Danbury.....	1,335	Redding.....	31	Canton.....	80
Darien.....	488	Ridgefield.....	240	East Granby.....	29
Easton.....	1	Shelton.....	340	East Hartford.....	684
Fairfield.....	732	Stamford.....	2,924	East Windsor.....	120
		Stratford.....	814	Enfield.....	326
		Trumbull.....	13	Farmington.....	314
		Westport.....	507	Glastonbury.....	210
		Wilton.....	129	Granby.....	36
		Miscellaneous.....	26	Hartford.....	11,108

TABLE 11.—*Individual returns for 1930, by counties, cities, and townships, showing number of returns—Continued*

CONNECTICUT—Continued

County and city	Number of returns	County and city	Number of returns	County and city	Number of returns
Hartford—Continued.		Middlesex—Continued.		New London—Contd.	
Manchester.....	925	Middletown.....	1,038	North Stonington.....	12
New Britain.....	2,501	Old Saybrook.....	33	Norwich.....	1,261
Newington.....	74	Portland.....	174	Old Lyme.....	78
Plainville.....	198	Saybrook.....	139	Sprague.....	67
Rocky Hill.....	50	Westbrook.....	31	Stonington.....	353
Simsbury.....	213	Miscellaneous.....	2	Waterford.....	89
Southington.....	292	New Haven.....	22,811	Miscellaneous.....	61
South Windsor.....	50	Ansonia.....	732	Tolland.....	690
Suffield.....	163	Beacon Falls.....	24	Coventry.....	22
West Hartford.....	3,097	Branford.....	390	Ellington.....	22
Wethersfield.....	548	Cheshire.....	151	Mansfield.....	29
Windsor.....	396	Derby.....	525	Rockville and Ver-	
Windsor Locks.....	152	East Haven.....	219	non.....	320
Miscellaneous.....	5	Guilford.....	125	Somers.....	36
Litchfield.....	3,421	Hamden.....	982	Stafford.....	181
Kent.....	76	Madison.....	92	Tolland.....	12
Litchfield.....	208	Meriden.....	1,862	Willington.....	29
New Hartford.....	51	Middlebury.....	60	Miscellaneous.....	39
New Milford.....	236	Milford.....	546	Windham.....	1,415
Norfolk.....	121	Naugatuck.....	597	Brooklyn.....	22
North Canaan.....	143	New Haven.....	9,756	Danielson and Kill-	
Plymouth.....	136	North Branford.....	17	ingly.....	283
Salisbury.....	142	North Haven.....	117	Plainfield.....	174
Sharon.....	67	Orange.....	66	Pomfret.....	62
Thomaston.....	168	Seymour.....	269	Putnam.....	261
Torrington.....	926	Southbury.....	36	Sterling.....	37
Washington.....	107	Wallington.....	703	Thompson.....	48
Watertown.....	442	Waterbury.....	4,369	Willimantic and	
Winsted.....	408	West Haven.....	1,087	Windham.....	478
Woodbury.....	89	Woodbridge.....	73	Woodstock.....	17
Miscellaneous.....	101	Miscellaneous.....	13	Miscellaneous.....	33
Middlesex.....	1,984	New London.....	3,843		
Chester.....	55	Colchester.....	29	All other:	
Clinton.....	78	East Lyme.....	43	Residents of other	
Cromwell.....	82	Groton.....	197	States.....	635
Durham.....	13	Jewett City and		Residents of foreign	
East Haddam.....	52	Griswold.....	118	countries (Ameri-	
East Hampton.....	98	Lebanon.....	6	can citizens and	
Essex.....	120	Ledyard.....	18	aliens).....	
Haddam.....	48	Montville.....	50		
Middlefield.....	21	New London.....	1,461		31

DELAWARE

State total.....	9,816	Kent—Continued.		Sussex—Continued	
Returns, Form 1040,		Smyrna.....	68	Milford.....	156
showing no net in-		Miscellaneous.....	131	Milton.....	20
come, not included in		New Castle.....	8,437	Seaford.....	82
general tables.....	406	Delaware City.....	22	Miscellaneous.....	207
Adjustment—subtract		Elsmere.....	63		
to reconcile with gen-		Middletown.....	81	All other:	
eral tables ¹	68	Newark.....	197	Residents of other	
Total in general		New Castle.....	141	States.....	187
tables.....	9,342	Wilmington.....	7,233	Residents of foreign	
Kent.....	504	Miscellaneous.....	700	countries (Ameri-	
Dover.....	262	Sussex.....	676	can citizens and	
Harrington.....	43	Georgetown.....	64	aliens).....	12
		Laurel.....	60		
		Lewes.....	87		

DISTRICT OF COLUMBIA

City	Number of returns
Washington.....	51,971
Returns, Form 1040, showing no net income, not included in general tables.....	715
Adjustment—subtract to reconcile with general tables ¹	212
Total in general tables.....	51,044

¹ See text, p. 19.

TABLE 11.—*Individual returns for 1930, by counties, cities, and townships, showing number of returns—Continued*

FLORIDA

County and city	Number of returns	County and city	Number of returns	County and city	Number of returns
State total.....	30,428	Escambia.....	1,053	Liberty: Miscellaneous.....	2
Returns, Form 1040, showing no net income, not included in general tables.....	2,186	Pensacola.....	1,012	Madison.....	43
Adjustment—subtract to reconcile with general tables ¹	109	Miscellaneous.....	41	Madison.....	36
Total in general tables.....	28,133	Flagler: Miscellaneous.....	16	Miscellaneous.....	7
Alachua.....	358	Franklin.....	38	Manatee.....	360
Gainesville.....	268	Apalachicola.....	34	Bradenton.....	232
High Springs.....	25	Miscellaneous.....	4	Manatee.....	33
Miscellaneous.....	65	Gadsden.....	161	Palmetto.....	58
Baker: Miscellaneous.....	13	Quincy.....	118	Miscellaneous.....	37
Bay.....	93	Havana.....	12	Marion.....	366
Millville.....	4	River Junction.....	22	Dunnellon.....	35
Panama City.....	80	Miscellaneous.....	9	Ocala.....	275
Miscellaneous.....	9	Gilchrist: Miscellaneous.....	11	Miscellaneous.....	56
Bradford.....	42	Glades: Miscellaneous.....	8	Martin.....	84
Starke.....	32	Gulf: Miscellaneous.....	9	Stuart.....	52
Miscellaneous.....	10	Hamilton.....	33	Miscellaneous.....	32
Brevard.....	316	Jasper.....	24	Monroe.....	164
Cocoa.....	100	Miscellaneous.....	9	Key West.....	158
Melbourne.....	75	Hardee.....	83	Miscellaneous.....	6
Titusville.....	59	Bowling Green.....	14	Nassau.....	83
Miscellaneous.....	82	Wauchula.....	60	Fernandina.....	70
Broward.....	357	Miscellaneous.....	9	Miscellaneous.....	13
Lania.....	20	Hendry: Miscellaneous.....	30	Okaloosa: Miscellaneous.....	31
Deerfield.....	6	Hernando.....	45	Okeechobee.....	28
Fort Lauderdale.....	204	Brooksville.....	42	Okeechobee.....	26
Hallandale.....	5	Miscellaneous.....	2	Miscellaneous.....	2
Hollywood.....	80	Highlands.....	138	Orange.....	1,530
Pompano.....	39	Avon Park.....	44	Apopka.....	32
Miscellaneous.....	3	Sebring.....	72	Orlando.....	1,168
Calhoun: Blountstown.....	11	Miscellaneous.....	22	Winter Garden.....	65
Charlotte.....	47	Hillsborough.....	3,225	Winter Park.....	175
Punta Gorda.....	43	Plant City.....	126	Miscellaneous.....	90
Miscellaneous.....	4	Port Tampa City.....	17	Osceola.....	88
Citrus.....	41	Tampa.....	2,973	Kissimmee.....	62
Inverness.....	14	West Tampa.....	28	St. Cloud.....	17
Miscellaneous.....	27	Ybor City.....	28	Miscellaneous.....	9
Clay.....	72	Miscellaneous.....	53	Palm Beach.....	1,662
Green Cove Springs.....	43	Holmes.....	18	Boynton.....	30
Miscellaneous.....	29	Bonifay.....	13	Delray.....	54
Collier: Miscellaneous.....	31	Miscellaneous.....	5	Lake Worth.....	100
Columbia.....	126	Indian River.....	114	Pahokee.....	22
Lake City.....	116	Vero Beach.....	90	Palm Beach.....	377
Miscellaneous.....	10	Miscellaneous.....	24	West Palm Beach.....	997
Dade.....	5,225	Jackson.....	107	Miscellaneous.....	82
Coral Gables.....	350	Graceville.....	9	Pasco.....	97
Hialeah.....	37	Marianna.....	78	Dade City.....	39
Homestead.....	49	Miscellaneous.....	20	Miscellaneous.....	58
Miami.....	4,126	Jefferson.....	37	Pinellas.....	2,400
Miami Beach.....	589	Monticello.....	29	Clearwater.....	345
South Miami.....	14	Miscellaneous.....	8	Dunedin.....	63
Miscellaneous.....	60	Lafayette: Miscellaneous.....	4	Largo.....	26
De Soto.....	103	Lake.....	512	St. Petersburg.....	1,803
Arcadia.....	92	Clermont.....	36	Tarpon Springs.....	100
Miscellaneous.....	11	Eustis.....	137	Miscellaneous.....	63
Dixie.....	21	Leesburg.....	135	Polk.....	1,341
Cross City.....	5	Mount Dora.....	65	Auburndale.....	28
Miscellaneous.....	16	Tavares.....	25	Bartow.....	154
Duval.....	5,610	Miscellaneous.....	114	Fort Meade.....	25
Jacksonville.....	5,314	Lee.....	298	Frostproof.....	30
South Jacksonville.....	197	Port Myers.....	272	Haines City.....	82
Miscellaneous.....	99	Miscellaneous.....	26	Lakeland.....	401
		Leon: Tallahassee.....	285	Lake Wales.....	157
		Levy.....	43	Mulberry.....	45
		Cedar Keys.....	10	Winter Haven.....	280
		Miscellaneous.....	33	Miscellaneous.....	139
				Putnam.....	257
				Crescent City.....	35
				Palatka.....	181
				Miscellaneous.....	41
				St. Johns.....	633
				St. Augustine.....	535
				Miscellaneous.....	98

¹ See text, p. 19.

TABLE 11.—*Individual returns for 1930, by counties, cities, and townships, showing number of returns—Continued*

FLORIDA—Continued

County and city	Number of returns	County and city	Number of returns	County and city	Number of returns
St. Lucie.....	198	Suwanee.....	61	Wakulla: Miscellaneous.....	4
Fort Pierce.....	190	Live Oak.....	52	Walton.....	75
Miscellaneous.....	8	Miscellaneous.....	9	De Funiak Springs.....	69
Santa Rosa.....	59	Taylor.....	72	Miscellaneous.....	6
Milton.....	43	Perry.....	51	Washington.....	32
Miscellaneous.....	16	Miscellaneous.....	21	Caryville.....	5
Sarasota.....	319	Union: Miscellaneous.....	8	Chipley.....	24
Sarasota.....	292	Volusia.....	1,198	Miscellaneous.....	3
Miscellaneous.....	27	Daytona.....	676	All other:	
Seminole.....	400	Deland.....	270	Residents of other	
Oviedo.....	19	Holly Hill.....	3	States.....	38
Sanford.....	329	New Smyrna.....	104	Residents of foreign	
Miscellaneous.....	52	Ormond.....	47	countries (Ameri-	
Sumter.....	43	Miscellaneous.....	98	can citizens and	
Wildwood.....	24			aliens).....	18
Miscellaneous.....	19				

GEORGIA

State total.....	30,423	Butts.....	26	Coffee.....	61
Returns, Form 1040,		Jackson.....	24	Douglas.....	53
showing no net in-		Miscellaneous.....	2	Miscellaneous.....	8
come, not included in		Calhoun.....	13	Colquitt.....	134
general tables.....	1,427	Arlington.....	7	Moultrie.....	116
		Edison.....	6	Miscellaneous.....	18
Total in general		Camden: Miscellaneous.....	18	Columbia: Miscellane-	
tables.....	28,996			ous.....	10
Appling.....	33	Campbell.....	42	Cook.....	13
Baxley.....	32	Fairburn.....	26	Adel.....	12
Miscellaneous.....	1	Miscellaneous.....	16	Miscellaneous.....	1
Atkinson.....	13	Candler: Metter.....	11	Coweta.....	173
Willacoochee.....	7			Grantville.....	9
Miscellaneous.....	6	Carroll.....	75	Newnan.....	157
Bacon.....	5	Bowden.....	4	Miscellaneous.....	7
Alma.....	4	Carrollton.....	54		
Miscellaneous.....	1	Villa Rica.....	13	Crawford: Miscellane-	
Baker: Miscellaneous.....	3	Miscellaneous.....	4	ous.....	1
Baldwin: Milledgeville.....	94	Catoosa: Miscellaneous.....	3	Crisp.....	101
Banks: Miscellaneous.....	2	Charlton: Miscellaneous.....	18	Cordele.....	100
				Miscellaneous.....	1
Barrow.....	21	Chatham.....	2,901	Dade: Miscellaneous.....	5
Winder.....	19	Savannah.....	2,884		
Miscellaneous.....	2	Miscellaneous.....	17	Decatur.....	132
Bartow.....	114	Chattahoochee.....	38	Bainbridge.....	110
Atco.....	2	Fort Benning.....	36	Miscellaneous.....	22
Cartersville.....	107	Miscellaneous.....	2	De Kalb.....	772
Miscellaneous.....	5	Chattooga.....	19	Decatur.....	559
Ben Hill: Fitzgerald.....	80	Summerville.....	8	Emory University.....	48
		Trion.....	9	Lithonia.....	22
Berrien.....	20	Miscellaneous.....	2	Stone Mountain.....	17
Nashville.....	15	Cherokee.....	57	Miscellaneous.....	126
Miscellaneous.....	5	Canton.....	51	Dodge.....	32
Bibb.....	1,597	Miscellaneous.....	6	Eastman.....	29
Macon.....	1,581	Clarke.....	412	Miscellaneous.....	3
Miscellaneous.....	16	Athens.....	407	Dooly.....	26
Bleckley: Cochran.....	19	Miscellaneous.....	5	Unadilla.....	9
Brantley: Miscellaneous.....	12	Clay: Fort Gaines.....	9	Vienna.....	10
				Miscellaneous.....	7
Brooks.....	49	Clayton.....	33	Dougherty.....	435
Quitman.....	46	Jonesboro.....	20	Albany.....	427
Miscellaneous.....	3	Miscellaneous.....	13	Miscellaneous.....	8
Bryan: Miscellaneous.....	11	Clinch.....	27	Douglas.....	20
		Homerville.....	19	Douglasville.....	17
Bulloch.....	60	Miscellaneous.....	8	Miscellaneous.....	3
Statesboro.....	55	Cobb.....	278	Early.....	32
Miscellaneous.....	5	Acworth.....	9	Blakely.....	29
Burke.....	93	Marietta.....	210	Miscellaneous.....	3
Waynesboro.....	78	Roswell.....	6		
Miscellaneous.....	15	Smyrna.....	29	Echols: Miscellaneous.....	1
		Miscellaneous.....	24		

TABLE 11.—*Individual returns for 1930, by counties, cities, and townships, showing number of returns—Continued*

GEORGIA—Continued

County and city	Number of returns	County and city	Number of returns	County and city	Number of returns
Effingham: Miscellaneous.....	23	Hart:		Marion.....	13
Elbert.....	66	Canon. (See Franklin County.)		Buena Vista.....	12
Elberton.....	58	Hartwell.....	15	Miscellaneous.....	1
Miscellaneous.....	8	Heard: Miscellaneous.....	2	Meriwether.....	69
Emanuel.....	39	Henry.....	26	Manchester.....	33
Swainsboro.....	26	Hampton.....	5	Miscellaneous.....	36
Miscellaneous.....	13	McDonough.....	13	Miller: Miscellaneous.....	7
Evans: Claxton.....	19	Miscellaneous.....	8	Milton: Miscellaneous.....	3
Fannin.....	23	Houston.....	32	Mitchell.....	56
Blue Ridge.....	20	Perry.....	26	Camilla.....	20
Miscellaneous.....	3	Miscellaneous.....	6	Pelham.....	32
Fayette: Miscellaneous.....	7	Irwin.....	13	Miscellaneous.....	4
Floyd.....	468	Ocilla.....	12	Monroe.....	50
Lindale.....	21	Miscellaneous.....	1	Forsyth.....	48
Rome.....	423	Jackson.....	44	Miscellaneous.....	2
Miscellaneous.....	24	Commerce.....	28	Montgomery: Miscellaneous.....	9
Forsyth: Miscellaneous.....	2	Jefferson.....	8	Morgan.....	26
Franklin.....	19	Miscellaneous.....	8	Madison.....	24
Canon ¹	1	Jasper.....	23	Miscellaneous.....	2
Lavonia.....	10	Monticello.....	17	Murray: Miscellaneous.....	4
Royston.....	8	Miscellaneous.....	6	Muscogee.....	1,213
Fulton.....	13,759	Jeff Davis: Hazelhurst.....	20	Columbus.....	1,210
Atlanta.....	13,398	Jefferson.....	34	Miscellaneous.....	3
Chattahoochee.....	7	Louisville.....	14	Newton.....	69
College Park.....	154	Wadley.....	6	Covington.....	57
East Point.....	115	Wrens.....	7	Porterdale.....	6
Hapeville.....	54	Miscellaneous.....	7	Miscellaneous.....	6
Miscellaneous.....	31	Jenkins.....	46	Oconee: Miscellaneous.....	3
Gilmer: Miscellaneous.....	6	Millen.....	44	Oglethorpe: Miscellaneous.....	12
Glascok: Miscellaneous.....	4	Miscellaneous.....	2	Paulding: Dallas.....	9
Glynn.....	297	Johnson.....	9	Peach.....	59
Brunswick.....	274	Wrightsville.....	8	Fort Valley.....	54
Miscellaneous.....	23	Miscellaneous.....	1	Miscellaneous.....	5
Gordon.....	34	Jones: Miscellaneous.....	7	Pickens: Miscellaneous.....	38
Calhoun.....	28	Lamar.....	48	Pierce.....	31
Miscellaneous.....	6	Barnesville.....	46	Blackshear.....	26
Grady.....	41	Miscellaneous.....	2	Miscellaneous.....	5
Cairo.....	36	Lanier.....	2	Pike: Miscellaneous.....	27
Miscellaneous.....	5	Lakeland.....	1	Polk.....	134
Greene.....	34	Miscellaneous.....	1	Aragon.....	3
Greensboro.....	23	Laurens.....	86	Cedartown.....	96
Union Point.....	7	Dublin.....	82	Rockmart.....	30
Miscellaneous.....	4	Miscellaneous.....	4	Miscellaneous.....	5
Gwinnett.....	79	Lee: Miscellaneous.....	4	Pulaski.....	30
Buford.....	36	Liberty: Miscellaneous.....	16	Hawkinsville.....	29
Lawrenceville.....	13	Lincoln: Miscellaneous.....	13	Miscellaneous.....	1
Miscellaneous.....	30	Long: Miscellaneous.....	6	Putnam: Eatonton.....	19
Habersham.....	28	Lewndes.....	264	Quitman: Miscellaneous.....	1
Cornelia.....	12	Valdosta.....	256	Rabun: Miscellaneous.....	13
Miscellaneous.....	16	Miscellaneous.....	8	Randolph.....	47
Hall.....	162	Lumpkin: Miscellaneous.....		Cuthbert.....	35
Gainesville.....	154	ous.....	2	Shellman.....	8
New Holland.....	5	McDuffie: Thomson.....	31	Miscellaneous.....	4
Miscellaneous.....	3	McIntosh: Miscellaneous.....	23	Richmond.....	1,480
Hancock.....	18	Macon.....	65	Augusta.....	1,471
Sparta.....	11	Marshallville.....	14	Miscellaneous.....	9
Miscellaneous.....	7	Montezuma.....	49		
Haralson.....	18	Miscellaneous.....	2		
Bremen.....	8	Madison.....	11		
Tallapoosa.....	8	Comer.....	6		
Miscellaneous.....	2	Miscellaneous.....	5		
Harris: Miscellaneous.....	17				

¹ Canon is shown in 1930 population to be in 2 counties—Hart and Franklin—with a total population of 568 for 1930, as compared with 1,132 for 1920.

TABLE 11.—*Individual returns for 1930, by counties, cities, and townships, showing number of returns—Continued*

GEORGIA—Continued

County and city	Number of returns	County and city	Number of returns	County and city	Number of returns
Rockdale.....	14	Terrell.....	67	Ware.....	252
Conyers.....	11	Dawson.....	61	Waycross.....	243
Miscellaneous.....	3	Miscellaneous.....	6	Miscellaneous.....	9
Schley: Miscellaneous.....	8	Thomas.....	267	Warren.....	26
Screenen.....	27	Boston.....	7	Warrenton.....	19
Sylvania.....	13	Meigs.....	4	Miscellaneous.....	7
Miscellaneous.....	14	Thomasville.....	253	Washington.....	71
Seminole: Donalsonville.....	5	Miscellaneous.....	3	Sandersville.....	44
Spalding.....	231	Tift.....	81	Tennille.....	19
Griffin.....	222	Tifton.....	79	Miscellaneous.....	8
Miscellaneous.....	9	Miscellaneous.....	2	Wayne.....	40
Stephens.....	26	Toombs.....	49	Jesup.....	32
Toccoa.....	24	Lyons.....	9	Miscellaneous.....	8
Miscellaneous.....	2	Vidalia.....	38	Wheeler: Miscellaneous.....	4
Stewart.....	22	Miscellaneous.....	2	White: Miscellaneous.....	6
Lumpkin.....	12	Towns: Miscellaneous.....	1	Whitfield.....	156
Richland.....	9	Treutlen: Soperton.....	7	Dalton.....	154
Miscellaneous.....	1	Troup.....	355	Miscellaneous.....	2
Sumter.....	174	Hogansville.....	13	Wilcox.....	19
Americus.....	160	Lagrange.....	233	Abbeville.....	9
Miscellaneous.....	14	West Point.....	106	Rochelle.....	5
Talbot.....	14	Miscellaneous.....	3	Miscellaneous.....	5
Talbotton.....	13	Turner.....	17	Wilkes.....	40
Miscellaneous.....	1	Ashburn.....	15	Washington.....	36
Taliaferro: Miscellaneous.....	5	Miscellaneous.....	2	Miscellaneous.....	4
Tattnell.....	20	Twiggs: Miscellaneous.....	5	Wilkinson.....	17
Glennville.....	15	Union: Miscellaneous.....	2	Gordon.....	6
Miscellaneous.....	5	Upson.....	88	Miscellaneous.....	11
Taylor: Miscellaneous.....	21	Thomaston.....	83	Worth.....	26
Telfair.....	43	Miscellaneous.....	5	Sylvester.....	22
Lumber City.....	6	Walker.....	82	Miscellaneous.....	4
McRae.....	29	Chickamauga.....	22	All other:	
Miscellaneous.....	8	La Fayette.....	35	Residents of other	
		Rossville.....	21	States.....	488
		Miscellaneous.....	4	Residents of foreign	
		Walton.....	49	countries (American	
		Monroe.....	41	citizens and	
		Social Circle.....	8	aliens).....	17

HAWAII

Territory total.....	8,341	Hawaii.....	580	All other:	
Returns, Form 1040,		Hilo.....	320	Residents of other	
showing no net in-		Miscellaneous.....	260	States.....	46
come, not included in		Honolulu.....	6,516	Residents of foreign	
general tables.....	246	Honolulu.....	5,921	countries (American	
Adjustment—subtract		Miscellaneous.....	595	citizens and	
to reconcile with gen-		Kauai: Miscellaneous.....	265	aliens).....	254
eral tables ¹	226	Maui.....	680		
Total in general		Wailuku.....	145		
tables.....	7,869	Miscellaneous.....	535		

IDAHO

State total.....	8,158	Bannock.....	838	Boise: Miscellaneous.....	27
Returns, Form 1040,		Pocatello.....	796	Bonner.....	172
showing no net in-		Miscellaneous.....	42	Sandpoint.....	135
come, not included in		Bear Lake.....	74	Miscellaneous.....	37
general tables.....	306	Montpelier.....	64	Bonneville.....	436
Total in general		Miscellaneous.....	10	Idaho Falls.....	430
tables.....	7,852	Benewah.....	76	Miscellaneous.....	6
Ada.....	1,240	St. Maries.....	61	Boundary.....	62
Boise.....	1,196	Miscellaneous.....	15	Bonniers Ferry.....	51
Meridian.....	19	Bingham.....	146	Miscellaneous.....	11
Miscellaneous.....	25	Blackfoot.....	91	Butte: Miscellaneous.....	22
Adams: Miscellaneous.....	17	Shelley.....	23	Camas: Miscellaneous.....	18
		Miscellaneous.....	32		
		Blaino: Miscellaneous.....	40		

¹ See text, p. 19.

TABLE 11.—*Individual returns for 1930, by counties, cities, and townships, showing number of returns—Continued*

IDAHO—Continued

County and city	Number of returns	County and city	Number of returns	County and city	Number of returns
Canyon.....	411	Idaho.....	116	Owyhee: Miscellaneous.....	11
Caldwell.....	157	Grangeville.....	61	Payette.....	116
Nampa.....	204	Miscellaneous.....	55	Payette.....	80
Miscellaneous.....	50	Jefferson.....	57	Miscellaneous.....	36
Caribou: Miscellaneous.....	45	Rigby.....	31	Power.....	28
Cassia.....	120	Miscellaneous.....	25	American Falls.....	24
Burley.....	104	Jerome.....	107	Miscellaneous.....	4
Miscellaneous.....	16	Jerome.....	72	Shoshone.....	963
Clark: Miscellaneous.....	20	Miscellaneous.....	35	Kellogg.....	308
Clearwater.....	123	Kootenai.....	292	Mullan.....	167
Orofino.....	50	Coeur d'Alene.....	232	Wallace.....	325
Miscellaneous.....	73	Spirit Lake.....	29	Miscellaneous.....	163
Custer: Miscellaneous.....	19	Miscellaneous.....	31	Teton: Miscellaneous.....	25
Elmore.....	81	Latah.....	359	Twin Falls.....	665
Glenns Ferry.....	44	Moscow.....	180	Buhl.....	95
Mountain Home.....	32	Miscellaneous.....	179	Filer.....	42
Miscellaneous.....	5	Lemhi.....	64	Twin Falls.....	448
Franklin.....	28	Salmon.....	41	Miscellaneous.....	80
Preston.....	25	Miscellaneous.....	23	Valley: Miscellaneous.....	58
Miscellaneous.....	3	Lewis: Miscellaneous.....	45	Washington.....	114
Fremont.....	108	Lincoln.....	69	Weiser.....	110
Ashton.....	35	Shoshone.....	65	Miscellaneous.....	4
St. Anthony.....	58	Miscellaneous.....	4	All other:	
Miscellaneous.....	15	Madison.....	81	Residents of other	
Gem: Emmett.....	63	Rexburg.....	71	States.....	188
Gooding.....	75	Miscellaneous.....	10	Residents of foreign	
Gooding.....	44	Minidoka.....	73	countries (Ameri-	
Miscellaneous.....	31	Rupert.....	60	can citizens and	
		Miscellaneous.....	13	aliens).....	11
		Nez Perce.....	427		
		Lewiston.....	402		
		Miscellaneous.....	25		
		Oneida: Malad City.....	28		

ILLINOIS

State total.....	343, 618	Carroll.....	302	Coles.....	681
Returns, Form 1040,		Lanark.....	29	Charleston.....	145
showing no net in-		Mount Carroll.....	49	Mattoon.....	503
come, not included in		Savanna.....	173	Oakland.....	15
general tables.....	11, 209	Miscellaneous.....	51	Miscellaneous.....	18
A adjustment—subtract		Cass.....	378	Cook.....	263, 762
to reconcile with gen-		Ashland.....	41	Argo.....	129
eral tables ¹	4, 778	Beardstown.....	229	Arlington Heights.....	268
Total in general		Virginia.....	74	Barrington.....	288
tables.....	327, 631	Miscellaneous.....	34	Bellewood.....	110
Adams.....	1, 374	Champaign.....	1, 755	Berwyn.....	2, 891
Camp Point.....	12	Champaign.....	1, 009	Blue Island.....	768
Quincy.....	1, 295	Rantoul.....	111	Broadview.....	1
Miscellaneous.....	69	Urbana.....	399	Brookfield.....	226
Alexander.....	416	Miscellaneous.....	236	Calumet City.....	292
Cairo.....	356	Christian.....	477	Chicago.....	216, 819
Miscellaneous.....	30	Assumption.....	25	Chicago Heights.....	855
Bond.....	93	Kincaid.....	20	Cicero.....	2, 890
Greenville.....	85	Pana.....	121	Des Plaines.....	612
Miscellaneous.....	8	Stonington.....	21	Dolton.....	99
Boone.....	203	Taylorville.....	232	Evanston.....	9, 165
Belvedere.....	179	Miscellaneous.....	58	Evergreen Park.....	29
Miscellaneous.....	24	Clark.....	126	Forest Park.....	750
Brown.....	46	Casey.....	52	Franklin Park.....	71
Mount Sterling.....	37	Marshall.....	55	Glencoe.....	944
Miscellaneous.....	9	Martinsville.....	9	Glenview.....	190
Bureau.....	536	Miscellaneous.....	10	Harvey.....	602
Depue.....	49	Clay.....	65	Hazlecrest.....	31
Ladd.....	7	Flora.....	53	Hillside.....	27
Princeton.....	223	Miscellaneous.....	12	Homewood.....	173
Spring Valley.....	90	Clinton.....	154	Kenilworth.....	451
Miscellaneous.....	167	Breesee.....	36	La Grange.....	1, 984
Calhoun: Miscellaneous.....	60	Carlyle.....	46	Lansing.....	77
		New Baden.....	15	Lemont.....	152
		Trenton.....	29	Lyons.....	138
		Miscellaneous.....	28	Naywood.....	1, 614

¹ See text, p. 19.

TABLE 11.—*Individual returns for 1930, by counties, cities, and townships, showing number of returns—Continued*

ILLINOIS—Continued

County and city	Number of returns	County and city	Number of returns	County and city	Number of returns
Cook—Continued.		Fayette	115	Jefferson	224
Melrose Park	248	St. Elmo	6	Mount Vernon	214
Midlothian	45	Vandalia	78	Miscellaneous	10
Morton Grove	133	Miscellaneous	31	Jersey	174
Mount Greenwood	3	Ford	289	Grafton	20
Mount Prospect	103	Gibson City	98	Jerseyville	152
Niles Center	394	Paxton	93	Miscellaneous	2
Northbrook	84	Miscellaneous	98	Jo Daviess	220
Oak Lawn	53	Franklin	429	East Dubuque	23
Oak Park	9,538	Benton	126	Galena	110
Palatine	139	Buckner	4	Stockton	31
Park Ridge	1,363	Christopher	50	Warren	11
Phoenix	2	Orient	13	Miscellaneous	45
Posen	1	Royalton	12		
Riverdale	89	Sesser	11	Johnson: Miscellaneous	27
River Forest	1,405	Valier	4		
River Grove	55	West Frankfort	155	Kane	4,824
Riverside	1,009	Zeigler	49	Aurora	2,336
South Chicago		Miscellaneous	5	Batavia	292
Heights	5	Fulton	474	Carpentersville	16
South Holland	79	Astoria	23	Dundee	133
Steger	43	Canton	257	East Dundee	4
Stickney	8	Cuba	15	Elgin	1,448
Summit	62	Farmington	46	Geneva	231
Thornton	30	Lewistown	37	Mooseheart	14
Western Springs	503	Miscellaneous	96	St. Charles	239
Wilmette	2,369	Gallatin	39	West Dundee	2
Winnetka	1,938	Shawneetown	20	Miscellaneous	109
Miscellaneous	1,385	Miscellaneous	19	Kankakee	912
Crawford	278	Greene	250	Bradley	24
Oblong	49	Carrollton	87	Kankakee	704
Palestine	28	Greenfield	19	Manteno	26
Robinson	185	Roodhouse	64	Momence	80
Miscellaneous	16	White Hall	52	St. Anne	28
Cumberland	46	Miscellaneous	28	Miscellaneous	50
Greenup	12	Grundy	367	Kendall	134
Miscellaneous	34	Coal City	64	Plano	42
De Kalb	657	Morris	231	Miscellaneous	92
De Kalb	280	Miscellaneous	72	Knox	1,202
Genoa	28	Hamilton	22	Abingdon	46
Sandwich	86	McLeansboro	19	Galesburg	1,060
Sycamore	182	Miscellaneous	3	Knoxville	28
Miscellaneous	81	Hancock	281	Miscellaneous	68
De Witt	342	Augusta	12	Lake	5,393
Clinton	237	Carthage	105	Antioch	75
Farmer City	71	Dallas City	105	Barrington. (See Cook County.)	
Miscellaneous	34	Hamilton	32	Deerfield	131
Douglas	267	La Harpe	30	Grays Lake	56
Arcola	58	Warsaw	33	Highland Park	1,418
Arthur	32	Miscellaneous	55	Highwood	87
Newman	25	Hardin	30	Lake Bluff	164
Tuscola	88	Rosiclare	20	Lake Forest	802
Villa Grove	37	Miscellaneous	10	Libertyville	244
Miscellaneous	27			Mundelein	60
Du Page	5,832	Henderson: Miscellane-	39	North Chicago	189
Bensenville	111	ous		Ravinia	104
Downers Grove	607	Henry	748	Waukegan	1,682
Elmhurst	1,114	Cambridge	41	Zion	118
Glen Ellyn	875	Galva	100	Miscellaneous	263
Hinsdale	920	Geneseo	109	La Salle	2,272
Lombard	334	Kewanee	370	Earlville	27
Naperville	370	Miscellaneous	128	La Salle	486
Villa Park	305	Iroquois	424	Marselles	69
West Chicago	194	Gilman	40	Mendota	182
Westmont	39	Milford	44	Oglesby	47
Wheaton	714	Onarga	38	Ottawa	623
Miscellaneous	249	Sheldon	33	Peru	272
Edgar	411	Watseka	131	Seneca	24
Chrisman	41	Miscellaneous	138	Streator	416
Paris	305	Jackson	418	Utica	26
Miscellaneous	65	Carbondale	188	Miscellaneous	100
Edwards	35	Elkville	25	Lawrence	282
Albion	25	Murphysboro	151	Bridgeport	41
Miscellaneous	10	Miscellaneous	54	Lawrenceville	226
Effingham	153	Jasper	48	St. Francisville	9
Altamont	23	Newton	39	Miscellaneous	6
Effingham	108	Miscellaneous	9		
Miscellaneous	22				

TABLE 11.—*Individual returns for 1930, by counties, cities, and townships, showing number of returns—Continued*

ILLINOIS—Continued

County and city	Number of returns	County and city	Number of returns	County and city	Number of returns
Lee.....	542	Mason.....	206	Richland.....	104
Amboy.....	45	Havana.....	91	Olney.....	100
Dixon.....	400	Mason City.....	65	Miscellaneous.....	4
Miscellaneous.....	97	Miscellaneous.....	50	Rock Island.....	2,655
Livingston.....	704	Massac.....	93	East Moline.....	155
Dwight.....	131	Brookport.....	5	Moline.....	1,207
Fairbury.....	101	Matropolis.....	86	Rock Island.....	1,156
Pontiac.....	270	Miscellaneous.....	2	Silvis.....	46
Miscellaneous.....	202	Menard.....	148	Miscellaneous.....	91
Logan.....	474	Athens.....	21	St. Clair.....	3,854
Atlanta.....	26	Petersburg.....	78	Belleville.....	1,031
Lincoln.....	320	Miscellaneous.....	49	Dupo.....	63
Mount Pulaski.....	54	Mercer.....	206	East St. Louis ³	2,394
Miscellaneous.....	74	Alkdo.....	109	Fairmont City. (See	
McDonough.....	407	Keithsburg.....	18	East St. Louis.).....	
Bushnell.....	77	Miscellaneous.....	79	Freeburg.....	37
Colchester.....	8	Monroe.....	170	Lebanon.....	37
Macomb.....	264	Columbia.....	68	Marissa.....	27
Miscellaneous.....	58	Waterloo.....	86	Mascoutah.....	34
McHenry.....	1,124	Miscellaneous.....	16	Millstadt.....	16
Crystal Lake.....	270	Montgomery.....	350	New Athens.....	45
Harvard.....	173	Hillsboro.....	145	O'Fallon.....	65
McHenry.....	96	Litchfield.....	115	Washington Park.....	2
Marengo.....	83	Nokomis.....	44	Miscellaneous.....	103
Woodstock.....	204	Panama.....	13	Saline.....	282
Miscellaneous.....	298	Witt.....	11	Carrier Mills.....	13
McLean.....	2,087	Miscellaneous.....	22	Eldorado.....	51
Bloomington.....	1,532	Morgan.....	724	Harrisburg.....	212
Chenoa.....	60	Jacksonville.....	604	Miscellaneous.....	6
Le Roy.....	47	Waverly.....	32	Sangamon.....	3,530
Lexington.....	21	Miscellaneous.....	88	Auburn.....	38
Normal.....	189	Moultrie.....	109	Divernon.....	16
Miscellaneous.....	238	Lovington.....	23	Riverton.....	14
Macon.....	2,063	Sullivan.....	52	Springfield.....	3,242
Decatur.....	1,939	Miscellaneous.....	34	Miscellaneous.....	220
Maroa.....	30	Ogle.....	479	Schuyler.....	89
Miscellaneous.....	94	Mount Morris.....	126	Rushville.....	74
Macoupin.....	673	Oregon.....	58	Miscellaneous.....	15
Benld.....	33	Polo.....	42	Scott.....	101
Carlinville.....	146	Rochelle.....	160	Winchester.....	53
Gillespie.....	140	Miscellaneous.....	63	Miscellaneous.....	48
Girard.....	33	Peoria.....	4,806	Shelby.....	157
Mount Olive.....	76	Bartonville.....	24	Moweaqua.....	20
Staunton.....	117	Chillicothe.....	104	Shelbyville.....	97
Virden.....	57	Elmwood.....	25	Miscellaneous.....	40
Wilsonville.....	7	Peoria.....	4,575	Stark.....	101
Miscellaneous.....	64	Peoria Heights.....	14	Toulon.....	45
Madison.....	3,315	Miscellaneous.....	64	Wyoming.....	32
Alton.....	1,307	Perry.....	227	Miscellaneous.....	24
Collinsville.....	228	Duquoin.....	162	Stephenson.....	927
East Alton.....	62	Pinckneyville.....	54	Freeport.....	873
Edwardsville.....	347	Miscellaneous.....	11	Lena.....	20
Glen Carbon.....	60	Piatt.....	251	Miscellaneous.....	34
Granite City.....	616	Bement.....	22	Tazewell.....	877
Hartford.....	15	Monticello.....	121	Delavan.....	52
Highland.....	131	Miscellaneous.....	108	East Peoria.....	43
Livingston.....	8	Pike.....	204	Morton.....	77
Madison.....	113	Barry.....	27	Pekin.....	517
Nameoki.....	18	Griggsville.....	24	South Pekin.....	18
Roxana.....	14	Pittsfield.....	108	Washington.....	69
Troy.....	15	Miscellaneous.....	45	Miscellaneous.....	101
Venice.....	43	Pope.....	7	Union.....	149
Wood River.....	248	Golconda.....	5	Anna.....	93
Worden.....	6	Miscellaneous.....	2	Cobden.....	20
Miscellaneous.....	84	Pulaski.....	100	Jonesboro.....	20
Marion.....	496	Mounds.....	50	Miscellaneous.....	16
Centralia.....	365	Mound City.....	26	Vermilion.....	1,968
Odin.....	13	Miscellaneous.....	24	Danville.....	1,422
Salem.....	76	Putnam: Miscellaneous.....	41	Georgetown.....	43
Sandoval.....	15	Randolph.....	273	Hoopeston.....	187
Miscellaneous.....	27	Chester.....	95	Rossville.....	38
Marshall.....	173	Coulterville.....	13	Tilton.....	7
Henry.....	49	Red Bud.....	31	Westville.....	50
Lacon.....	53	Sparta.....	81	Miscellaneous.....	221
Toluca.....	18	Miscellaneous.....	35		
Wenona.....	31				
Miscellaneous.....	22				

³ Includes Fairmont City.

TABLE 11.—Individual returns for 1930, by counties, cities, and townships, showing number of returns—Continued

ILLINOIS—Continued

County and city	Number of returns	County and city	Number of returns	County and city	Number of returns
Wabash.....	154	Whiteside—Continued.		Winnebago.....	3,848
Mount Carmel.....	134	Rock Falls.....	41	Pecatonica.....	24
Miscellaneous.....	20	Sterling.....	361	Rockford.....	3,765
Warren.....	359	Miscellaneous.....	30	Rockton.....	17
Monmouth.....	285	Will.....	3,371	South Beloit.....	2
Miscellaneous.....	74	Braidwood.....	21	Miscellaneous.....	40
Washington.....	92	Crete.....	67	Woodford.....	379
Nashville.....	56	Joliet.....	2,806	El Paso.....	61
Miscellaneous.....	36	Lockport.....	194	Eureka.....	82
Wayne.....	61	Peotone.....	42	Minonk.....	73
Fairfield.....	50	Plainfield.....	40	Roanoke.....	56
Miscellaneous.....	11	Rockdale.....	1	Miscellaneous.....	107
White.....	109	Wilmington.....	72		
Carmi.....	80	Miscellaneous.....	128	All other:	
Grayville.....	18	Williamson.....	408	Residents of other	
Norris City.....	4	Cartersville.....	24	States.....	859
Miscellaneous.....	7	Herrin.....	148	Residents of foreign	
Whiteside.....	607	Hurst.....	7	countries (Ameri-	
Fulton.....	52	Johnston City.....	46	can citizens and	
Morrison.....	81	Marion.....	177	aliens).....	39
Prophetstown.....	42	Miscellaneous.....	6		

INDIANA

State total.....	67,551	Crawford: Miscella-		Gibson—Continued.	
Returns, Form 1040,		neous.....	30	Owensville.....	7
showing no net in-				Princeton.....	166
come, not included in	1,872	Daviess.....	254	Miscellaneous.....	31
general tables.....		Washington.....	231	Grant.....	672
Total in general		Miscellaneous.....	23	Fairmount.....	23
tables.....	65,679	Dearborn.....	250	Gas City.....	17
Adams.....	212	Aurora.....	113	Jonesboro.....	15
Berne.....	29	Lawrenceburg.....	131	Marion.....	548
Decatur.....	165	Miscellaneous.....	6	Miscellaneous.....	69
Miscellaneous.....	18	Decatur.....	167	Greene.....	187
Allen.....	4,763	Greensburg.....	138	Bloomfield.....	40
Fort Wayne.....	4,674	Miscellaneous.....	29	Jasonville.....	38
New Haven.....	48	De Kalb.....	349	Linton.....	81
Miscellaneous.....	41	Auburn.....	163	Worthington.....	18
Bartholomew.....	351	Butler.....	26	Miscellaneous.....	10
Columbus.....	335	Garrett.....	138	Hamilton.....	211
Hope.....	3	Waterloo.....	15	Noblesville.....	132
Miscellaneous.....	13	Miscellaneous.....	7	Sheridan.....	27
Benton.....	100	Delaware.....	1,226	Miscellaneous.....	52
Fowler.....	54	Albany.....	14	Hancock.....	161
Miscellaneous.....	46	Eaton.....	11	Fortville.....	32
Blackford.....	182	Muncie.....	1,165	Greenfield.....	99
Hartford City.....	149	Miscellaneous.....	36	Miscellaneous.....	30
Montpelier.....	32	Dubois.....	194	Harrison.....	53
Miscellaneous.....	1	Huntingburg.....	81	Corydon.....	43
Boone.....	169	Jasper.....	103	Miscellaneous.....	10
Lebanon.....	124	Miscellaneous.....	10	Hendricks.....	158
Thorntown.....	16	Elkhart.....	1,579	Brownsburg.....	14
Zionsville.....	19	Elkhart.....	1,126	Danville.....	66
Miscellaneous.....	10	Goshen.....	297	Plainfield.....	34
Brown: Miscellaneous.....	1	Nappanee.....	86	Miscellaneous.....	44
Carroll.....	73	Miscellaneous.....	70	Henry.....	382
Delphi.....	43	Fayette.....	386	Knightstown.....	43
Flora.....	14	Connorsville.....	378	Middletown.....	23
Miscellaneous.....	16	Miscellaneous.....	8	Newcastle.....	279
Cass.....	507	Floyd.....	689	Miscellaneous.....	32
Logansport.....	487	New Albany.....	682	Howard.....	718
Miscellaneous.....	20	Miscellaneous.....	7	Greentown.....	17
Clark.....	305	Fountain.....	163	Kokomo.....	687
Jeffersonville.....	247	Attica.....	109	Miscellaneous.....	14
Sellersburg.....	21	Covington.....	28	Huntington.....	436
Miscellaneous.....	37	Veedsburg.....	13	Huntington.....	387
Clay.....	265	Miscellaneous.....	13	Warren.....	13
Brazil.....	208	Franklin.....	82	Miscellaneous.....	36
Miscellaneous.....	57	Brookville.....	63	Jackson.....	252
Clinton.....	345	Miscellaneous.....	19	Brownstown.....	23
Frankfort.....	308	Fulton.....	140	Seymour.....	198
Miscellaneous.....	37	Rochester.....	95	Miscellaneous.....	31
		Miscellaneous.....	45	Jasper.....	146
		Gibson.....	271	Rensselaer.....	111
		Fort Branch.....	21	Miscellaneous.....	35
		Oakland City.....	46		

TABLE 11.—Individual returns for 1930, by counties, cities, and townships, showing number of returns—Continued

INDIANA—Continued

County and city	Num-ber of returns	County and city	Num-ber of returns	County and city	Num-ber of returns
Jay.....	183	Montgomery.....	380	Spencer.....	69
Dunkirk.....	58	Crawfordsville.....	321	Rockport.....	44
Portland.....	105	Miscellaneous.....	59	Miscellaneous.....	25
Redkey.....	9	Morgan.....	146	Starke.....	98
Miscellaneous.....	11	Martinsville.....	108	Knox.....	47
Jefferson.....	144	Moore'sville.....	25	North Judson.....	28
Madison.....	123	Miscellaneous.....	13	Miscellaneous.....	23
Miscellaneous.....	21	Newton.....	109	Steuben.....	136
Jennings.....	65	Kentland.....	36	Angola.....	91
North Vernon.....	61	Morocco.....	29	Miscellaneous.....	45
Miscellaneous.....	4	Miscellaneous.....	44	Sullivan.....	179
Johnson.....	275	Noble.....	293	Dugger.....	18
Edinburg.....	41	Albion.....	24	Shelburn.....	11
Franklin.....	156	Kendallville.....	169	Sullivan.....	123
Greenwood.....	57	Ligonier.....	74	Miscellaneous.....	27
Miscellaneous.....	21	Miscellaneous.....	26	Switzerland.....	16
Knox.....	489	Ohio: Rising Sun.....	10	Vevay.....	13
Bicknell.....	48	Orange.....	148	Miscellaneous.....	3
Vincennes.....	401	French Lick.....	48	Tiptecanoe.....	1,132
Miscellaneous.....	40	Orleans.....	31	La Fayette.....	956
Kosciusko.....	299	Paoli.....	25	West Lafayette.....	143
Syracuse.....	32	West Baden.....	44	Miscellaneous.....	33
Warsaw.....	181	Owen.....	56	Tipton.....	132
Miscellaneous.....	86	Spencer.....	34	Tipton.....	110
Lagrange.....	81	Miscellaneous.....	22	Miscellaneous.....	22
Lagrange.....	28	Parke.....	74	Union.....	60
Miscellaneous.....	53	Montezuma.....	11	Liberty.....	51
Lake.....	10,173	Rockville.....	43	Miscellaneous.....	9
Crown Point.....	188	Miscellaneous.....	20	Vanderburgh.....	2,716
East Chicago.....	1,886	Perry.....	111	Evansville.....	2,707
East Gary.....	30	Cannelton.....	31	Miscellaneous.....	9
Gary.....	4,335	Tell City.....	76	Vermillion.....	214
Griffith.....	42	Miscellaneous.....	4	Clinton.....	145
Hammond.....	2,328	Pike.....	65	Miscellaneous.....	69
Highland.....	25	Petersburg.....	44	Vigo.....	2,136
Hobart.....	186	Winslow.....	15	Terre Haute.....	2,082
Lowell.....	41	Miscellaneous.....	6	West Terre Haute.....	24
Whiting.....	1,026	Porter.....	549	Miscellaneous.....	30
Miscellaneous.....	86	Chesterton.....	139	Wabash.....	325
La Porte.....	1,494	Valparaiso.....	347	North Manchester.....	82
La Porte.....	640	Miscellaneous.....	63	Wabash.....	224
Michigan City.....	795	Posey.....	110	Miscellaneous.....	19
Miscellaneous.....	59	Mount Vernon.....	83	Warren.....	53
Lawrence.....	559	New Harmony.....	15	Williamsport.....	24
Bedford.....	491	Miscellaneous.....	12	Miscellaneous.....	29
Mitchell.....	50	Pulaski.....	45	Warrick.....	131
Oolitic.....	10	Winamac.....	29	Boonville.....	99
Miscellaneous.....	8	Miscellaneous.....	16	Newburg.....	25
Madison.....	1,188	Putnam.....	227	Miscellaneous.....	7
Alexandria.....	91	Greencastle.....	207	Washington.....	60
Anderson.....	887	Miscellaneous.....	20	Salem.....	45
Elwood.....	157	Randolph.....	211	Miscellaneous.....	12
Lapel.....	8	Union City.....	71	Wayne.....	1,214
Pendleton.....	22	Winchester.....	106	Cambridge City.....	68
Summitville.....	14	Miscellaneous.....	34	Hagerstown.....	53
Miscellaneous.....	9	Ripley.....	134	Richmond.....	1,028
Marion.....	17,080	Batesville.....	86	Miscellaneous.....	65
Beech Grove.....	29	Osgood.....	12	Wells.....	167
Indianapolis.....	16,943	Miscellaneous.....	36	Bluffton.....	128
Miscellaneous.....	108	Rush.....	229	Miscellaneous.....	39
Marshall.....	402	Rushville.....	196	White.....	136
Argos.....	24	Miscellaneous.....	33	Monon.....	23
Bourbon.....	35	St. Joseph.....	4,655	Monticello.....	69
Bremen.....	45	Mishawaka.....	627	Miscellaneous.....	44
Culver.....	137	South Bend.....	3,902	Whitley.....	142
Plymouth.....	146	Walkerton.....	30	Churubusco.....	18
Miscellaneous.....	15	Miscellaneous.....	96	Columbia City.....	94
Martin.....	28	Scott.....	36	South Whitley.....	28
Loogootee.....	17	Scottsburg.....	28	Miscellaneous.....	2
Shoals.....	11	Miscellaneous.....	8	All other:	
Miami.....	420	Shelby.....	367	Residents of other	
Peru.....	382	Shelbyville.....	329	States.....	428
Miscellaneous.....	38	Miscellaneous.....	38	Residents of foreign	
Monroe.....	728			countries (Ameri-	
Bloomington.....	689			can citizens and	
Miscellaneous.....	39			aliens).....	15

TABLE 11.—*Individual returns for 1930, by counties, cities, and townships, showing number of returns—Continued*

IOWA

County and city	Number of returns	County and city	Number of returns	County and city	Number of returns
State total.....	41, 601	Cerro Gordo.....	587	Fremont.....	169
Returns, Form 1040,		Clear Lake.....	80	Hamburg.....	58
showing no net income,		Mason City.....	770	Sidney.....	23
not included in general		Miscellaneous.....	37	Tabor.....	21
tables.....	1, 214	Cherokee.....	289	Miscellaneous.....	67
Adjustment—subtract		Cherokee.....	182	Greene.....	157
to reconcile with gen-		Marous.....	36	Grand Junction.....	24
eral tables ¹	470	Miscellaneous.....	71	Jefferson.....	86
Total in general		Chickasaw.....	87	Scranton.....	9
tables.....	39, 917	Nashua.....	11	Miscellaneous.....	38
Adair.....	89	New Hampton.....	54	Grundy.....	102
Greenfield.....	40	Miscellaneous.....	22	Grundy Center.....	37
Miscellaneous.....	49	Clarke.....	44	Reinbeck.....	20
Adams.....	63	Osceola.....	36	Miscellaneous.....	45
Corning.....	51	Miscellaneous.....	8	Guthrie.....	124
Miscellaneous.....	12	Clay.....	284	Guthrie Center.....	33
Allamakee.....	129	Spencer.....	190	Panora.....	8
Lansing.....	29	Miscellaneous.....	94	Stuart.....	46
Postville.....	41	Clayton.....	206	Miscellaneous.....	37
Waukon.....	51	Elkader.....	45	Hamilton.....	242
Miscellaneous.....	8	Guttenberg.....	19	Webster City.....	163
Appanoose.....	171	McGregor.....	34	Miscellaneous.....	79
Centerville.....	149	Monona.....	21	Hancock.....	106
Moulton.....	10	Strawberry Point.....	19	Britt.....	38
Mystic.....	5	Miscellaneous.....	68	Garner.....	30
Miscellaneous.....	7	Clinton.....	1, 024	Miscellaneous.....	38
Audubon.....	117	Clinton.....	835	Hardin.....	285
Audubon.....	70	Dewitt.....	99	Ackley.....	46
Miscellaneous.....	47	Miscellaneous.....	90	Eldora.....	77
Benton.....	199	Crawford.....	310	Iowa Falls.....	96
Belle Plaine.....	55	Denison.....	122	Miscellaneous.....	66
Vinton.....	73	Manilla.....	29	Harrison.....	239
Miscellaneous.....	71	Miscellaneous.....	159	Dunlap.....	45
Blackhawk.....	1, 645	Dallas.....	315	Logan.....	45
Cedar Falls.....	178	Adel.....	40	Missouri Valley.....	75
LaPorte City.....	24	Perry.....	135	Woodbine.....	33
Waterloo.....	1, 406	Miscellaneous.....	140	Miscellaneous.....	41
Miscellaneous.....	37	Davis.....	46	Henry.....	172
Boone.....	366	Bloomfield.....	37	Mount Pleasant.....	104
Boone.....	294	Miscellaneous.....	9	New London.....	15
Madrid.....	29	Decatur.....	51	Miscellaneous.....	53
Ogden.....	30	Lamoni.....	7	Howard.....	99
Miscellaneous.....	13	Leon.....	21	Cresco.....	84
Bremer.....	178	Miscellaneous.....	23	Miscellaneous.....	15
Sumner.....	40	Delaware.....	125	Humboldt.....	132
Waverly.....	92	Manchester.....	76	Humboldt.....	77
Miscellaneous.....	46	Miscellaneous.....	49	Miscellaneous.....	55
Buchanan.....	157	Des Moines.....	929	Ida.....	274
Independence.....	113	Burlington.....	875	Holstein.....	91
Miscellaneous.....	44	West Burlington.....	17	Ida Grove.....	104
Buena Vista.....	292	Miscellaneous.....	37	Miscellaneous.....	79
Alta.....	45	Dickinson.....	102	Iowa.....	115
Storm Lake.....	171	Milford.....	28	Marengo.....	37
Miscellaneous.....	76	Spirit Lake.....	36	Williamsburg.....	36
Butler.....	17	Miscellaneous.....	38	Miscellaneous.....	42
Clarksville.....	98	Dubuque.....	1, 596	Jackson.....	179
Greene.....	20	Cascade.....	25	Bellevue.....	25
Parkersburg.....	20	Dubuque.....	1, 480	Maquoketa.....	103
Miscellaneous.....	41	Dyersville.....	39	Miscellaneous.....	51
Calhoun.....	175	Miscellaneous.....	52	Jasper.....	438
Lake City.....	36	Emmet.....	150	Collax.....	28
Manson.....	40	Estherville.....	124	Newton.....	329
Rockwell City.....	47	Miscellaneous.....	26	Miscellaneous.....	81
Miscellaneous.....	52	Fayette.....	251	Jefferson.....	229
Carroll.....	398	Fayette.....	21	Fairfield.....	216
Coon Rapids.....	27	Oelwein.....	145	Miscellaneous.....	13
Manning.....	51	West Union.....	39	Johnson.....	541
Miscellaneous.....	112	Miscellaneous.....	46	Iowa City.....	503
Cass.....	287	Floyd.....	271	Miscellaneous.....	38
Anita.....	20	Charles City.....	218	Jones.....	142
Atlantic.....	200	Nora Springs.....	24	Anamosa.....	46
Griswold.....	38	Miscellaneous.....	29	Monticello.....	71
Miscellaneous.....	29	Franklin.....	138	Miscellaneous.....	25
Cedar.....	130	Hampton.....	97	Keokuk.....	116
Tipton.....	46	Sheffield.....	14	Sigourney.....	51
Miscellaneous.....	84	Miscellaneous.....	27	What Cheer.....	13
				Miscellaneous.....	52

¹ See text, p. 19.

TABLE 11.—*Individual returns for 1930, by counties, cities, and townships, showing number of returns—Continued*

IOWA—Continued

County and city	Number of returns	County and city	Number of returns	County and city	Number of returns
Kossuth.....	243	O'Brien—Continued.		Tama.....	202
Algona.....	138	Sheldon.....	115	Tama.....	51
Miscellaneous.....	105	Miscellaneous.....	72	Toledo.....	31
Lee.....	849	Osceola.....	115	Traer.....	29
Fort Madison.....	370	Sibley.....	74	Miscellaneous.....	91
Keokuk.....	452	Miscellaneous.....	41	Taylor.....	68
Miscellaneous.....	27	Page.....	361	Bedford.....	30
Linn.....	2,229	Clarinda.....	115	Lenox.....	14
Cedar Rapids.....	2,057	Shenandoah.....	186	Miscellaneous.....	24
Marion.....	87	Miscellaneous.....	60	Union.....	261
Mount Vernon.....	44	Palo Alto.....	107	Afton.....	13
Miscellaneous.....	41	Emmetsburg.....	60	Creston.....	239
Louisa.....	91	Miscellaneous.....	47	Miscellaneous.....	9
Wapello.....	27	Plymouth.....	400	Van Buren.....	33
Miscellaneous.....	64	Akron.....	34	Farmington.....	6
Lucas.....	132	Kingsley.....	49	Miscellaneous.....	27
Chariton.....	115	Le Mars.....	183	Wapello.....	710
Miscellaneous.....	17	Remsen.....	87	Eldon.....	41
Lyon.....	171	Miscellaneous.....	42	Ottumwa.....	654
Rock Rapids.....	80	Pocahontas.....	150	Miscellaneous.....	15
Miscellaneous.....	91	Fonda.....	23	Warren.....	107
Madison.....	76	Laurens.....	33	Indianola.....	76
Winterset.....	56	Pocahontas.....	43	Miscellaneous.....	31
Miscellaneous.....	20	Rolfe.....	22	Washington.....	240
Mahaska.....	302	Miscellaneous.....	29	Washington.....	154
New Sharon.....	11	Polk.....	6,311	Miscellaneous.....	86
Oskaloosa.....	258	Des Moines.....	6,102	Wayne.....	62
Miscellaneous.....	33	Valley Junction.....	101	Corydon.....	26
Marion.....	219	Miscellaneous.....	108	Seymour.....	13
Knoxville.....	94	Pottawattamie.....	1,537	Miscellaneous.....	23
Melcher.....	5	Avoca.....	51	Webster.....	778
Pella.....	92	Council Bluffs.....	1,163	Fort Dodge.....	686
Miscellaneous.....	28	Oakland.....	62	Gowrie.....	27
Marshall.....	565	Miscellaneous.....	261	Miscellaneous.....	65
Marshalltown.....	464	Poweshiek.....	259	Winnebago.....	131
State Center.....	42	Brooklyn.....	28	Forest City.....	70
Miscellaneous.....	59	Grinnell.....	181	Lake Mills.....	24
Mills.....	221	Montezuma.....	21	Miscellaneous.....	37
Glenwood.....	66	Miscellaneous.....	29	Winneshek.....	199
Malvern.....	56	Ringgold.....	45	Decorah.....	131
Miscellaneous.....	99	Mount Ayr.....	35	Miscellaneous.....	68
Mitchell.....	141	Miscellaneous.....	10	Woodbury.....	2,932
Osage.....	95	Sac.....	293	Correctionville.....	29
Miscellaneous.....	46	Odebolt.....	59	Sioux City.....	2,703
Monona.....	151	Sac City.....	91	Miscellaneous.....	200
Mapleton.....	33	Miscellaneous.....	143	Worth.....	81
Onawa.....	56	Scott.....	2,774	Manly.....	33
Miscellaneous.....	62	Bettendorf.....	64	Northwood.....	32
Monroe.....	80	Davenport.....	2,611	Miscellaneous.....	16
Albia.....	64	Miscellaneous.....	99	Wright.....	282
Miscellaneous.....	16	Shelby.....	248	Belmond.....	45
Montgomery.....	292	Harlan.....	164	Clarion.....	93
Red Oak.....	213	Miscellaneous.....	84	Eagle Grove.....	91
Villisca.....	52	Sioux.....	322	Miscellaneous.....	53
Miscellaneous.....	27	Alton.....	20		
Muscatine.....	513	Hawarden.....	76		
Muscatine.....	393	Orange City.....	44		
West Liberty.....	61	Rock Valley.....	21		
Wilton Junction.....	14	Sioux Center.....	41		
Miscellaneous.....	45	Miscellaneous.....	120		
O'Brien.....	282	Story.....	418	All other:	
Hartley.....	37	Ames.....	255	Residents of other	
Paulina.....	39	Nevada.....	84	States.....	146
Sanborn.....	19	Story City.....	21	Residents of foreign	
		Miscellaneous.....	58	countries (Ameri-	
				can citizens and	
				aliens).....	12

TABLE 11.—*Individual returns for 1930, by counties, cities, and townships, showing number of returns—Continued*

KANSAS

County and city	Number of returns	County and city	Number of returns	County and city	Number of returns
State total.....	34,862	Cowley.....	807	Harper.....	171
Returns, Form 1040, showing no net income, not included in general tables.....	2,202	Arkansas City.....	435	Anthony.....	101
Total in general tables.....	32,660	Winfield.....	337	Harper.....	37
Allen.....	263	Miscellaneous.....	35	Miscellaneous.....	33
Humboldt.....	78	Crawford.....	660	Harvey.....	510
Iola.....	159	Arcadia.....	17	Halstead.....	61
La Harpe.....	5	Arma.....	25	Newton.....	396
Miscellaneous.....	21	Cherokee.....	14	Miscellaneous.....	53
Anderson.....	89	Croweburg.....	1		
Garnett.....	63	Franklin.....	7	Haskell: Miscellaneous.....	130
Miscellaneous.....	26	Frontenac.....	21		
Atchison.....	426	Girard.....	55	Hodgeman: Miscellaneous.....	73
Atchison.....	409	Mulberry.....	37		
Miscellaneous.....	17	Pittsburg.....	462	Jackson.....	110
Barber.....	214	Miscellaneous.....	21	Holton.....	80
Kiowa.....	52	Decatur.....	123	Miscellaneous.....	30
Medicine Lodge.....	73	Oberlin.....	79	Jefferson.....	95
Miscellaneous.....	89	Miscellaneous.....	44	Valley Falls.....	31
Barton.....	594	Dickinson.....	527	Miscellaneous.....	64
Ellinwood.....	64	Abilene.....	262	Jewell.....	101
Great Bend.....	265	Herington.....	140	Mankato.....	49
Hoisington.....	135	Solomon.....	21	Miscellaneous.....	52
Miscellaneous.....	130	Miscellaneous.....	104	Johnson.....	261
Bourbon.....	278	Doniphan.....	84	Olathe.....	89
Fort Scott.....	261	Troy.....	32	Miscellaneous.....	172
Miscellaneous.....	17	Miscellaneous.....	52		
Brown.....	200	Douglas.....	556	Kearny: Miscellaneous.....	46
Hiawatha.....	84	Baldwin City.....	25		
Horton.....	73	Lawrence.....	508	Kingman.....	152
Miscellaneous.....	43	Miscellaneous.....	23	Kingman.....	74
Butler.....	733	Edwards.....	272	Miscellaneous.....	78
Augusta.....	122	Kingsley.....	131	Kiowa.....	120
Douglas.....	21	Miscellaneous.....	141	Greensburg.....	63
Eldorado.....	448	Elk.....	67	Miscellaneous.....	57
Miscellaneous.....	142	Howard.....	38	Labette.....	442
Chase.....	193	Miscellaneous.....	29	Chetopa.....	12
Cottonwood Falls.....	45	Ellis.....	323	Oswego.....	40
Miscellaneous.....	48	Ellis.....	100	Parsons.....	365
Chautauqua.....	90	Hays.....	179	Miscellaneous.....	25
Cedarvale.....	28	Miscellaneous.....	44		
Sedan.....	48	Ellsworth.....	210	Lane: Miscellaneous.....	73
Miscellaneous.....	14	Ellsworth.....	109		
Cherokee.....	379	Wilson.....	49	Leavenworth.....	630
Baxter Springs.....	158	Miscellaneous.....	52	Fort Leavenworth.....	50
Columbus.....	90	Finney.....	325	Leavenworth.....	508
Galena.....	72	Garden City.....	297	National Military Home.....	39
Scammon.....	19	Miscellaneous.....	28	Tonganoxie.....	26
Weir.....	19	Ford.....	767	Miscellaneous.....	7
West Mineral.....	5	Dodge City.....	512	Lincoln.....	121
Miscellaneous.....	16	Miscellaneous.....	255	Lincoln.....	61
Cheyenne: Miscellaneous.....	105	Franklin.....	293	Miscellaneous.....	60
		Ottawa.....	246	Linn.....	72
Clark.....	111	Miscellaneous.....	47	La Cygne.....	9
Ashland.....	79	Geary.....	236	Pleasanton.....	33
Miscellaneous.....	32	Fort Riley.....	17	Miscellaneous.....	30
Clay.....	188	Junction City.....	200	Logan.....	60
Clay Center.....	131	Miscellaneous.....	19	Oakley.....	46
Miscellaneous.....	57	Gove: Miscellaneous.....	111	Miscellaneous.....	14
Cloud.....	263			Lyon.....	606
Clyde.....	20	Graham.....	57	Emporia.....	540
Concordia.....	187	Hill City.....	33	Miscellaneous.....	66
Miscellaneous.....	56	Miscellaneous.....	24	McPherson.....	474
Colley.....	75	Grant: Ulysses.....	96	Lindsborg.....	80
Burlington.....	47	Gray.....	239	McPherson.....	236
Miscellaneous.....	28	Cimarron.....	133	Miscellaneous.....	158
Comanche.....	105	Miscellaneous.....	106	Marion.....	280
Coldwater.....	61	Greeley: Miscellaneous.....	29	Florence.....	38
Protection.....	32	Greenwood.....	378	Hillsboro.....	38
Miscellaneous.....	12	Eureka.....	180	Marion.....	94
		Madison.....	109	Peabody.....	48
		Miscellaneous.....	89	Miscellaneous.....	62
		Hamilton.....	53	Marshall.....	314
		Syracuse.....	47	Blue Rapids.....	30
		Miscellaneous.....	6	Frankfort.....	37
				Marysville.....	155
				Miscellaneous.....	92

TABLE 11.—Individual returns for 1930, by counties, cities, and townships, showing number of returns—Continued

KANSAS—Continued

County and city	Num-ber of returns	County and city	Num-ber of returns	County and city	Num-ber of returns
Meade.....	203	Pottawatomie.....	182	Sherman.....	144
Meade.....	59	St. Marys.....	39	Goodland.....	122
Miscellaneous.....	144	Wamego.....	58	Miscellaneous.....	22
Miami.....	241	Miscellaneous.....	85	Smith.....	129
Osawatimie.....	113	Pratt.....	316	Smith Center.....	71
Paola.....	108	Pratt.....	251	Miscellaneous.....	58
Miscellaneous.....	20	Miscellaneous.....	65	Stafford.....	245
Mitchell.....	200	Rawlins.....	147	St. John.....	78
Beloit.....	133	Atwood.....	61	Stafford.....	74
Miscellaneous.....	67	Miscellaneous.....	86	Miscellaneous.....	93
Montgomery.....	1,092	Reno.....	983	Stanton: Miscellaneous.....	57
Caney.....	73	Haven.....	32	Stevens.....	74
Cherryvale.....	74	Hutchison.....	832	Hugoton.....	63
Coffeyville.....	369	Nickerson.....	20	Miscellaneous.....	11
Independence.....	561	Miscellaneous.....	99	Sumner.....	399
Miscellaneous.....	15	Republic.....	169	Caldwell.....	57
Morris.....	122	Belleville.....	76	Conway Springs.....	24
Council Grove.....	69	Miscellaneous.....	93	Mulvane.....	16
Miscellaneous.....	53	Rice.....	250	Oxford.....	35
Morton.....	68	Lyons.....	101	Wellington.....	226
Elkhart.....	45	Sterling.....	49	Miscellaneous.....	41
Miscellaneous.....	23	Miscellaneous.....	100	Thomas.....	219
Nemaha.....	150	Riley.....	454	Colby.....	118
Sabetha.....	68	Manhattan.....	368	Miscellaneous.....	101
Seneca.....	30	Miscellaneous.....	86	Trego.....	92
Miscellaneous.....	52	Rooks.....	108	Wakeney.....	61
Neosho.....	301	Plainville.....	22	Miscellaneous.....	31
Chanute.....	263	Stockton.....	53	Wabauasee: Miscella- neous.....	95
Erie.....	15	Miscellaneous.....	33	Wallace: Miscellaneous.....	70
Miscellaneous.....	23	Rush.....	207	Washington.....	121
Ness.....	116	La Crosse.....	67	Washington.....	28
Ness City.....	51	Miscellaneous.....	140	Miscellaneous.....	93
Miscellaneous.....	65	Russell.....	261	Wichita: Miscellaneous.....	34
Norton.....	171	Russell.....	124	Wilson.....	179
Norton.....	107	Miscellaneous.....	137	Altoona.....	6
Miscellaneous.....	64	Saline.....	782	Fredonia.....	74
Osage.....	122	Salina.....	747	Neodesha.....	89
Burlingame.....	23	Miscellaneous.....	35	Miscellaneous.....	10
Osage City.....	42	Scott.....	71	Woodson.....	52
Miscellaneous.....	57	Scott City.....	61	Yates Center.....	37
Osborne.....	120	Miscellaneous.....	10	Miscellaneous.....	15
Downs.....	31	Sedgwick.....	4,583	Wyandotte.....	2,515
Osborne.....	61	Wichita.....	4,441	Bonner Springs.....	50
Miscellaneous.....	28	Miscellaneous.....	142	Kansas City.....	2,456
Ottawa.....	89	Seward.....	220	Rosedale.....	9
Minneapolis.....	42	Liberal.....	195	All other: Residents of other States.....	268
Miscellaneous.....	47	Miscellaneous.....	25		
Pawnee.....	318	Shawnee.....	2,696		
Larned.....	191	Topeka.....	2,664		
Miscellaneous.....	127	Miscellaneous.....	32		
Phillips.....	115	Sheridan: Miscellaneous.....	52		
Phillipsburg.....	55				
Miscellaneous.....	60				

KENTUCKY

State total.....	32,418	Barren.....	121	Boyle.....	305
Returns, Form 1040, showing no net income, not included in general tables.....	1,397	Glasgow.....	113	Danville.....	294
Total in general tables.....	31,021	Miscellaneous.....	8	Miscellaneous.....	11
Adair.....	14	Bath: Miscellaneous.....	26	Bracken.....	71
Columbia.....	12	Bell.....	291	Augusta.....	52
Miscellaneous.....	2	Middlesboro.....	180	Miscellaneous.....	19
Allen: Scottsville.....	13	Pineville.....	89	Breathitt.....	27
Anderson: Lawrence- burg.....	45	Miscellaneous.....	22	Jackson.....	25
Ballard.....	16	Boone: Miscellaneous.....	47	Miscellaneous.....	2
Wickliffe.....	5	Bourbon.....	319	Breckinridge.....	44
Miscellaneous.....	11	Paris.....	296	Cloverport.....	17
		Miscellaneous.....	23	Miscellaneous.....	27
		Boyd.....	869	Bullitt.....	26
		Ashland.....	810	Lebanon Junction.....	9
		Cadettesburg.....	58	Miscellaneous.....	17
		Miscellaneous.....	1	Butler: Miscellaneous.....	2
				Caldwell.....	115
				Princeton.....	104
				Miscellaneous.....	11

TABLE 11.—*Individual returns for 1930, by counties, cities, and townships, showing number of returns—Continued*

KENTUCKY—Continued

County and city	Number of returns	County and city	Number of returns	County and city	Number of returns
Calloway.....	60	Grant: Miscellaneous.....	42	Lee.....	16
Murray.....	65	Graves.....	214	Beattyville.....	8
Miscellaneous.....	4	Mayfield.....	208	Miscellaneous.....	8
Campbell.....	2,403	Miscellaneous.....	6	Leslie: Miscellaneous.....	12
Bellevue.....	342	Grayson: Miscellaneous.....	30	Letcher.....	121
Clifton. (See New- port.)		Green: Miscellaneous.....	6	Jenkins.....	45
Dayton.....	211	Greenup.....	150	Neon.....	13
Fort Thomas.....	750	Greenup.....	17	Seco.....	8
Newport ⁴	1,038	Raceland.....	9	Whitesburg.....	21
Southgate. (See Newport.)		Russell.....	108	Miscellaneous.....	34
Miscellaneous.....	52	Miscellaneous.....	16	Lewis.....	23
Carlisle.....	8	Hancock: Miscellaneous.....	13	Vanceburg.....	17
Bardwell.....	3	Hardin.....	82	Miscellaneous.....	6
Miscellaneous.....	5	Elizabethtown.....	63	Lincoln.....	60
Carroll.....	68	Miscellaneous.....	19	Stanford.....	41
Carrollton.....	51	Harlan.....	412	Miscellaneous.....	19
Miscellaneous.....	17	Evarts.....	7	Livingston: Miscellane- ous.....	13
Carter.....	40	Harland.....	135	Logan.....	78
Olive Hill.....	16	Miscellaneous.....	270	Russellville.....	60
Miscellaneous.....	24	Harrison.....	145	Miscellaneous.....	18
Casey: Miscellaneous.....	5	Cynthiana.....	133	Lyon.....	26
Christian.....	291	Miscellaneous.....	12	Eddyville.....	17
Hopkinsville.....	255	Hart: Miscellaneous.....	18	Miscellaneous.....	9
Miscellaneous.....	36	Henderson.....	234	McCracken: Paducah.....	699
Clark.....	317	Henderson.....	230	McCreary: Miscellane- ous.....	20
Winchester.....	312	Miscellaneous.....	4	McLean.....	11
Miscellaneous.....	5	Henry.....	51	Livermore.....	5
Clay: Miscellaneous.....	10	Eminence.....	25	Miscellaneous.....	6
Crittenden.....	26	Miscellaneous.....	26	Madison.....	251
Marion.....	23	Hickman.....	8	Berea.....	75
Miscellaneous.....	3	Clinton.....	7	Richmond.....	173
Cumberland: Miscella- neous.....	3	Miscellaneous.....	1	Miscellaneous.....	3
Daviess.....	573	Hopkins.....	250	Magoffin: Miscellane- ous.....	16
Owensboro.....	549	Dawson Springs.....	28	Marion.....	63
Miscellaneous.....	24	Earlington.....	36	Lebanon.....	60
Edmonson: Miscellane- ous.....	13	Madisonville.....	168	Miscellaneous.....	3
Estill.....	94	Mortons Gap.....	4	Marshall.....	17
Irvine.....	43	Miscellaneous.....	14	Benton.....	8
Ravenna.....	40	Jackson: Miscellaneous.....	3	Miscellaneous.....	9
Miscellaneous.....	11	Jefferson.....	13,336	Martin: Miscellaneous.....	1
Fayette.....	2,304	Louisville.....	12,825	Mason.....	249
Lexington.....	2,291	Miscellaneous.....	511	Maysville.....	236
Miscellaneous.....	13	Jessamine.....	77	Miscellaneous.....	13
Fleming.....	43	Nicholasville.....	63	Meade: Miscellaneous.....	8
Flemingsburg.....	38	Miscellaneous.....	9	Menifee: Miscellaneous.....	1
Miscellaneous.....	5	Johnson.....	89	Mercer.....	117
Floyd.....	136	Paintsville.....	70	Harrodsburg.....	101
Prestonburg.....	48	Van Lear.....	12	Miscellaneous.....	61
Wayland.....	21	Miscellaneous.....	7	Monroe: Miscellaneous.....	1
Weeksboro.....	8	Kenton.....	3,073	Montgomery: Mount Sterling.....	154
Wheelwright.....	6	Covington.....	2,816	Morgan: Miscellaneous.....	10
Miscellaneous.....	53	Ludlow.....	234	Muhlenberg.....	131
Franklin.....	323	Miscellaneous.....	23	Central City.....	42
Frankfort.....	322	Knott: Miscellaneous.....	9	Drakesboro.....	6
Miscellaneous.....	1	Knox.....	47	Greenville.....	68
Fulton.....	139	Barbourville.....	44	Miscellaneous.....	17
Fulton.....	109	Miscellaneous.....	3	Nelson.....	84
Hickman.....	30	Larue.....	17	Bardstown.....	68
Gallatin: Miscellaneous.....	13	Hodgenville.....	14	Miscellaneous.....	22
Garrard.....	46	Miscellaneous.....	3		
Lancaster.....	40	Laurel: London.....	22		
Miscellaneous.....	6	Lawrence.....	60		
		Louisa.....	48		
		Miscellaneous.....	12		

⁴ Includes Clifton and Southgate.

TABLE 11.—*Individual returns for 1930, by counties, cities, and townships, showing number of returns—Continued*

KENTUCKY—Continued

County and city	Number of returns	County and city	Number of returns	County and city	Number of returns
Nicholas.....	46	Robertson: Miscellaneous.....		Warren.....	312
Carlisle.....	44	ous.....	2	Bowling Green.....	298
Miscellaneous.....	3	Rockcastle: Miscellaneous.....		Miscellaneous.....	14
Ohio.....	41	ous.....	14	Washington.....	42
Beaver Dam.....	14	Rowan: Miscellaneous.....	26	Springfield.....	40
Hartford.....	17	Russell: Miscellaneous.....	1	Miscellaneous.....	2
Miscellaneous.....	11			Wayne.....	10
Oldham.....	71	Scott.....	160	Monticello.....	9
La Grange.....	33	Georgetown.....	157	Miscellaneous.....	1
Miscellaneous.....	38	Miscellaneous.....	3	Webster.....	54
Owen: Miscellaneous.....	22	Shelby.....	129	Providence.....	31
		Shelbyville.....	119	Miscellaneous.....	23
		Miscellaneous.....	10	Whitley.....	151
Pendleton.....	41	Simpson: Franklin.....	40	Corbin.....	85
Falmouth.....	31	Spencer: Miscellaneous.....	11	Williamsburg.....	53
Miscellaneous.....	10	Taylor.....	39	Miscellaneous.....	10
Perry.....	185	Campbellsville.....	38		
Hazard.....	120	Miscellaneous.....	1	Wolfe: Miscellaneous.....	5
Miscellaneous.....	65	Todd: Miscellaneous.....	41		
Pike.....	285	Trigg.....	28	Woodford.....	158
Hellier.....	5	Cadiz.....	26	Versailles.....	117
McVeigh.....	10	Miscellaneous.....	2	Miscellaneous.....	41
Pikeville.....	113	Trimble: Miscellaneous.....	5	All other:	
Miscellaneous.....	157	Union.....	90	Residents of other States.....	385
Powell: Miscellaneous.....	4	Morganfield.....	47	Residents of foreign countries (American citizens and aliens).....	18
Pulaski.....	152	Sturgis.....	32		
Burnside.....	22	Uniontown.....	6		
Somerset.....	125	Miscellaneous.....	5		
Miscellaneous.....	5				

LOUISIANA

State total.....	34,649	Bossier.....	130	East Feliciana.....	52
Returns, Form 1040, showing no net income, not included in general tables.....	1,670	Bossier.....	35	Jackson.....	13
Total in general tables.....	32,979	Plain Dealing.....	24	Miscellaneous.....	39
Acadia.....	340	Miscellaneous.....	71	Evangeline.....	45
Church Point.....	38	Caddo.....	4,076	Ville Platte.....	30
Crowley.....	177	Shreveport.....	3,808	Miscellaneous.....	15
Rayne.....	80	Vivian.....	41	Franklin.....	104
Miscellaneous.....	45	Miscellaneous.....	227	Winnsboro.....	64
Allen.....	114	Calcasieu.....	934	Miscellaneous.....	40
Elizabeth.....	38	De Quincy.....	33	Grant.....	55
Kinder.....	6	Lake Charles.....	713	Colfax.....	20
Oakdale.....	64	Sulphur.....	53	Miscellaneous.....	35
Miscellaneous.....	6	Vinton.....	67	Iberia.....	270
Ascension.....	112	Miscellaneous.....	68	Jeanerette.....	75
Donaldsonville.....	76	Caldwell: Miscellaneous.....	47	New Iberia.....	162
Miscellaneous.....	36	Cameron: Miscellaneous.....	1	Miscellaneous.....	33
Assumption.....	56	Catahoula.....	27	Iberville.....	199
Napoleonville.....	35	Jonesville.....	9	Plaquemine.....	134
Miscellaneous.....	21	Miscellaneous.....	18	White Castle.....	28
Avoyelles.....	100	Claiborne.....	227	Miscellaneous.....	37
Bunkie.....	41	Haynesville.....	97	Jackson.....	51
Cottonport.....	5	Homer.....	121	Hodge.....	28
Mansura.....	10	Miscellaneous.....	9	Jonesboro.....	18
Marksville.....	25	Concordia.....	99	Miscellaneous.....	6
Miscellaneous.....	19	Ferriday.....	58	Jefferson.....	380
Beauregard.....	105	Vidalia.....	23	Gretna.....	115
De Ridder.....	86	Miscellaneous.....	18	Kenner.....	34
Merryville.....	13	De Soto.....	209	Westwego.....	21
Miscellaneous.....	6	Logansport.....	16	Miscellaneous.....	210
Bienville.....	87	Mansfield.....	140	Jefferson Davis.....	208
Arcadia.....	41	Miscellaneous.....	53	Jennings.....	105
Gibbsland.....	13	East Baton Rouge.....	1,767	Lake Arthur.....	18
Miscellaneous.....	33	Baton Rouge.....	1,695	Welsh.....	45
		Miscellaneous.....	72	Miscellaneous.....	40
		East Carroll.....	113	Lafayette.....	353
		Lake Providence.....	103	Lafayette.....	321
		Miscellaneous.....	10	Miscellaneous.....	32
				La Fourche.....	206
				Thibodaux.....	121
				Miscellaneous.....	85

TABLE 11.—*Individual returns for 1930, by counties, cities, and townships, showing number of returns—Continued*

LOUISIANA—Continued

County and city	Number of returns	County and city	Number of returns	County and city	Number of returns
La Salle.....	75	Sabine.....	101	Tensas: Miscellaneous..	93
Jena.....	15	Many.....	37	Terrebonne.....	168
Miscellaneous.....	60	Zwolle.....	20	Houma.....	135
Lincoln.....	166	Miscellaneous.....	44	Miscellaneous.....	33
Ruston.....	147	St. Bernard: Miscella-		Union.....	45
Miscellaneous.....	19	neous.....	60	Farmerville.....	21
Livingston.....	40	St. Charles: Miscellane-		Miscellaneous.....	24
Denham Springs.....	22	ous.....	93	Vermillion.....	169
Miscellaneous.....	18	St. Helena: Miscellanc-		Abbeville.....	84
Madison.....	122	ous.....	1	Gueydan.....	27
Tallulah.....	102	St. James.....	96	Kaplan.....	26
Miscellaneous.....	20	Lutcher.....	37	Miscellaneous.....	32
Morehouse.....	216	Miscellaneous.....	59	Vernon.....	95
Bastrop.....	185	St. John the Baptist:		Leesville.....	80
Miscellaneous.....	31	Miscellaneous.....	77	Miscellaneous.....	15
Natchitoches.....	147	St. Landry.....	320	Washington.....	247
Natchitoches.....	104	Eunice.....	32	Bogalusa.....	223
Miscellaneous.....	43	Melville.....	33	Miscellaneous.....	24
Orleans: New Orleans..	17,885	Opelousas.....	183	Webster.....	220
Ouachita.....	1,230	Washington.....	12	Cotton Valley.....	26
Monroe.....	1,109	Miscellaneous.....	60	Minden.....	162
West Monroe.....	86	St. Martin.....	69	Springhill.....	9
Miscellaneous.....	35	Breaux Bridge.....	20	Miscellaneous.....	23
Plaquemine: Miscella-		St. Martinville.....	37	West Baton Rouge.....	46
neous.....	53	Miscellaneous.....	12	Port Allen.....	26
Pointe Coupee.....	80	St. Mary.....	253	Miscellaneous.....	26
New Roads.....	31	Berwick.....	9	Oak Grove.....	26
Miscellaneous.....	49	Franklin.....	104	Miscellaneous.....	10
Rapides.....	887	Morgan City.....	94	West Feliciana: Miscel-	
Alexandria.....	761	Patterson.....	25	laneous.....	44
Glenmora.....	17	Miscellaneous.....	21	Winn.....	76
Lecompte.....	30	St. Tammany.....	188	Winnfield.....	73
Pineville.....	28	Covington.....	79	Miscellaneous.....	3
Miscellaneous.....	51	Mandeville.....	17	All other:	
Red River: Miscellane-		Slidell.....	62	Residents of other	
ous.....	55	Miscellaneous.....	30	States.....	256
Richland.....	110	Tangipahoa.....	282	Residents of foreign	
Delhi.....	21	Amite.....	38	countries (Ameri-	
Rayville.....	49	Hammond.....	168	can citizens and	
Miscellaneous.....	40	Independence.....	9	aliens).....	51
		Kentwood.....	11		
		Ponchatoula.....	37		
		Miscellaneous.....	19		

MAINE

State total.....	18,359	Aroostook.....	1,045	Aroostook—Continued.	
Returns, Form 1040,		Ashland.....	10	Stockholm.....	4
showing no net in-		Blaine.....	1	Van Buren.....	34
come, not included in		Bridgewater.....	5	Washburn.....	20
general tables.....	530	Caribou.....	153	Miscellaneous.....	22
Total in general		Eagle Lake.....	9	Cumberland.....	5,945
tables.....	17,829	Easton.....	39	Bridgton.....	39
Androscoggin.....	1,610	Fort Fairfield.....	131	Brunswick.....	308
Auburn.....	568	Fort Kent.....	43	Cape Elizabeth.....	117
Lewiston.....	809	Frenchville.....	2	Cumberland.....	16
Lisbon.....	58	Grand Isle.....	2	Falmouth.....	7
Livermore.....	1	Houlton.....	226	Freeport.....	46
Livermore Falls.....	78	Island Falls.....	7	Gorham.....	36
Mechanic Falls.....	52	Limestone.....	33	Gray.....	14
Poland.....	26	Madawaska.....	40	Harpeswell.....	8
Turner.....	2	Mapleton.....	10	New Gloucester.....	5
Webster.....	11	Mars Hill.....	36	Portland.....	4,440
Miscellaneous.....	5	Monticello.....	7	Scarborough.....	39
		Presque Isle.....	207	South Portland.....	474
		Sherman.....	4	Standish.....	5

TABLE 11.—Individual returns for 1930, by counties, cities, and townships, showing number of returns—Continued

MAINE—Continued

County and city	Number of returns	County and city	Number of returns	County and city	Number of returns
Cumberland—Con.		Lincoln—Continued.		Somerset—Continued.	
Westbrook.....	216	Waldoboro.....	32	Madison.....	77
Windham.....	33	Wiscasset.....	31	Norridgewock.....	6
Yarmouth.....	62	Miscellaneous.....	107	Pittsfield.....	52
Miscellaneous.....	74	Oxford.....	623	Skowhegan.....	135
Franklin.....	310	Bethel.....	46	St. Albans.....	2
Farmington.....	122	Dixfield.....	28	Miscellaneous.....	48
Jay.....	27	Fryeburg.....	32	Waldo.....	236
Kingfield.....	10	Mexico.....	40	Belfast.....	156
Phillips.....	9	Norway.....	51	Searsport.....	19
Rangeley.....	51	Oxford.....	16	Winterport.....	8
Wilton.....	62	Paris and South		Miscellaneous.....	53
Miscellaneous.....	29	Paris.....	72	Washington.....	412
Hancock.....	645	Rumford.....	253	Baileysville.....	40
Bar Harbor.....	211	Miscellaneous.....	85	Calais.....	108
Blue Hill.....	19	Penobscot.....	2,058	Cherryfield.....	9
Bucksport.....	65	Bangor.....	1,320	Danforth.....	23
Deer Isle.....	6	Brewer.....	116	East Machias.....	6
Ellsworth.....	113	Corinna.....	7	Eastport.....	72
Gouldsboro.....	5	Dexter.....	68	Jonesport.....	8
Mount Desert.....	75	East Millinocket.....	38	Lubec.....	37
Stonington.....	18	Enfield.....	7	Machias.....	31
Miscellaneous.....	133	Hamden.....	23	Millbridge.....	12
Kennebec.....	1,687	Hermion.....	1	Miscellaneous.....	66
Augusta.....	587	Howland.....	11	York.....	1,558
Benton.....	6	Lincoln.....	40	Berwick.....	34
China.....	5	Millford.....	13	Biddeford.....	321
Clinton.....	19	Millinocket.....	197	Buxton.....	21
Farmingdale.....	4	Newport.....	16	Eliot.....	13
Gardiner.....	190	Old Town.....	98	Hollis.....	8
Hallowell.....	50	Orono.....	56	Kennebunk.....	104
Monmouth.....	6	Orrington.....	3	Kennebunkport.....	45
Oakland.....	48	Patten.....	9	Kittery.....	99
Randolph.....	11	Miscellaneous.....	35	Lebanon.....	7
Vassalboro.....	9	Piscataquis.....	263	Limerick.....	19
Waterville.....	621	Brownville.....	37	North Berwick.....	40
Winslow.....	11	Dover-Foxcroft.....	75	Old Orchard.....	65
Winthrop.....	66	Greenville.....	42	Parsonsfield.....	20
Miscellaneous.....	54	Guilford.....	38	Saco.....	223
Knox.....	642	Milo.....	42	Sanford.....	306
Camden.....	129	Monson.....	12	South Berwick.....	51
Rockland.....	349	Sangerville.....	8	Wells.....	47
Rockport.....	23	Miscellaneous.....	9	York.....	100
St. George.....	14	Sagadahoc.....	390	Miscellaneous.....	35
Thomaston.....	71	Bath.....	301		
Union.....	8	Richmond.....	34	All other:	
Vinalhaven.....	11	Topsham.....	30	Residents of other	
Warren.....	17	Miscellaneous.....	25	States.....	171
Miscellaneous.....	20	Somerset.....	480	Residents of foreign	
Lincoln.....	253	Anson.....	29	countries (Ameri-	
Boothbay.....	18	Bingham.....	64	can citizens and	
Boothbay Harbor.....	58	Fairfield.....	62	aliens).....	31
Bristol.....	7	Hartland.....	5		

MARYLAND

State total.....	70,104	Baltimore.....	2,935	Charles: Miscellaneous.....	120
Returns, Form 1040,		Catonsville.....	723	Dorchester.....	316
showing no net in-		Towson.....	347	Cambridge.....	255
come, not included in		Miscellaneous.....	1,865	Hurlock.....	14
general tables.....	1,678	Calvert: Miscellaneous.....	40	Miscellaneous.....	47
Total in general		Caroline.....	182	Frederick.....	944
tables.....	68,426	Denton.....	43	Brunswick.....	115
Allegany.....	1,836	Federsburg.....	51	Frederick.....	595
Cumberland.....	1,461	Miscellaneous.....	88	Miscellaneous.....	234
Frostburg.....	137	Carroll.....	452	Garrett.....	112
Lonaconing.....	51	Union Bridge.....	34	Oakland.....	60
Mount Savage.....	40	Westminster.....	225	Miscellaneous.....	52
Westernport.....	50	Miscellaneous.....	193	Harford.....	526
Miscellaneous.....	97	Cecil.....	393	Aberdeen.....	125
Anne Arundel.....	1,155	Elkton.....	144	Belair.....	126
Annapolis.....	716	North East.....	28	Havre de Grace.....	144
Miscellaneous.....	439	Port Deposit.....	54	Miscellaneous.....	131
City of Baltimore.....	40,050	Miscellaneous.....	167	Howard.....	293
				Ellicott City.....	147
				Miscellaneous.....	146

TABLE 11.—*Individual returns for 1930, by counties, cities, and townships, showing number of returns—Continued*

MARYLAND—Continued

County and city	Num-ber of returns	County and city	Num-ber of returns	County and city	Num-ber of returns
Kent.....	177	St. Marys: Miscella- neous.....	71	Worcester.....	237
Chestertown.....	115			Berlin.....	53
Miscellaneous.....	62	Somerset.....	136	Pocomoke City.....	84
Montgomery.....	3,414	Crisfield.....	68	Snow Hill.....	46
Chevy Chase.....	1,318	Miscellaneous.....	68	Miscellaneous.....	54
Rockville.....	220	Talbot.....	349		
Tacoma Park.....	499	Easton.....	241	All other:	
Miscellaneous.....	1,377	St. Michaels.....	40	Residents of other	
Prince Georges.....	1,372	Miscellaneous.....	68	States.....	6,250
Capitol Heights.....	22	Washington.....	1,274	Residents of foreign	
Hyattsville.....	321	Boonsboro.....	12	countries (Ameri- can citizens and aliens).....	6,917
Laurel.....	147	Hagerstown.....	1,098		
Mount Rainier.....	174	Williamsport.....	45		
Miscellaneous.....	708	Miscellaneous.....	119		
Queen Anne.....	132	Wicomico.....	421		
Centerville.....	80	Salisbury.....	396		
Miscellaneous.....	52	Miscellaneous.....	25		

MASSACHUSETTS

State total.....	214,333	Bristol—Continued.		Franklin—Continued.	
Returns, Form 1040, showing no net in- come, not included in general tables.....	6,638	Norton.....	126	Montague.....	272
Adjustment — subtract to reconcile with gen- eral tables ¹	5,442	Raynham.....	50	Northfield.....	77
Total in general tables.....	202,253	Rehoboth.....	14	Orange.....	160
Barnstable.....	1,487	Seekonk.....	25	Shellburne.....	104
Barnstable.....	442	Somerset.....	111	Sunderland.....	19
Bourne.....	135	Swansea.....	67	Whately.....	18
Chatham.....	81	Taunton.....	1,222	Miscellaneous.....	75
Dennis.....	55	Westport.....	75	Hampden.....	14,223
Falmouth.....	283	Dukes.....	174	Agawam.....	130
Harwich.....	107	Edgartown.....	54	Chester.....	42
Orleans.....	59	Oak Bluffs.....	28	Chicopee.....	759
Provincetown.....	110	Tisbury.....	81	East Longmeadow.....	68
Sandwich.....	69	Miscellaneous.....	11	Holyoke.....	2,477
Yarmouth.....	81	Essex.....	21,198	Longmeadow.....	697
Miscellaneous.....	65	Amesbury.....	378	Ludlow.....	159
Berkshire.....	5,285	Andover.....	837	Monson.....	91
Adams.....	332	Beverly.....	1,284	Palmer.....	288
Cheshire.....	34	Danvers.....	502	Russell.....	30
Clarksburg.....	2	Essex.....	47	Southwick.....	14
Dalton.....	194	Georgetown.....	58	Springfield.....	8,054
Great Barrington.....	316	Gloucester.....	973	Westfield.....	647
Hinsdale.....	25	Groveland.....	50	West Springfield.....	637
Lanesborough.....	20	Hamilton.....	136	Wilbraham.....	79
Lee.....	202	Haverhill.....	1,971	Miscellaneous.....	51
Lenox.....	150	Ipswich.....	234	Hampshire.....	2,774
New Marlborough.....	8	Lawrence.....	2,453	Amherst.....	326
North Adams.....	845	Lynn.....	4,447	Belchertown.....	19
Pittsfield.....	2,712	Lynnfield.....	129	Easthampton.....	258
Sheffield.....	41	Manchester.....	207	Hadley.....	39
Stockbridge.....	113	Marblehead.....	809	Harfield.....	52
West Stockbridge.....	10	Merrimac.....	64	Huntington.....	28
Williamstown.....	236	Methuen.....	659	Northampton.....	1,350
Miscellaneous.....	45	Middleton.....	37	South Hadley.....	337
Bristol.....	10,002	Nabant.....	151	Ware.....	249
Acushnet.....	31	Newbury.....	72	Williamsburg.....	43
Attleboro.....	910	Newburyport.....	584	Miscellaneous.....	73
Berkley.....	8	North Andover.....	324	Middlesex.....	55,047
Dartmouth.....	100	Peabody.....	741	Acton.....	110
Dighton.....	73	Rockport.....	156	Arlington.....	3,136
Easton.....	183	Rowley.....	42	Ashland.....	121
Fairhaven.....	364	Salem.....	1,920	Ayer.....	140
Fall River.....	2,625	Salisbury.....	48	Bedford.....	136
Freetown.....	25	Saugus.....	453	Belmont.....	2,701
Mansfield.....	257	Swampscott.....	1,239	Billerica.....	134
New Bedford.....	3,226	Wenham.....	66	Burlington.....	32
North Attleboro.....	510	West Newbury.....	16	Cambridge.....	7,464
		Miscellaneous.....	111	Chelmsford.....	212
		Franklin.....	1,401	Concord.....	617
		Buckland.....	3	Dracut.....	52
		Colrain.....	20	Everett.....	1,521
		Deerfield.....	85	Framingham.....	1,269
		Erving.....	9	Groton.....	155
		Greenfield.....	559	Holliston.....	136

¹ See text, p. 19.

TABLE 11.—*Individual returns for 1930, by counties, cities, and townships, showing number of returns—Continued*

MASSACHUSETTS—Continued

County and city	Number of returns	County and city	Number of returns	County and city	Number of returns
Middlesex—Continued.		Norfolk—Continued.		Worcester—Continued.	
Hopkinton.....	98	Needham.....	987	Brookfield.....	55
Hudson.....	298	Norfolk.....	45	Carlton.....	31
Lexington.....	855	Norwood.....	842	Clinton.....	33
Lincoln.....	162	Plainville.....	47	Douglas.....	54
Littleton.....	81	Quincy.....	4,558	Dudley.....	42
Lowell.....	2,951	Randolph.....	248	Fitchburg.....	1,428
Malden.....	2,810	Sharon.....	275	Gardner.....	604
Marlborough.....	488	Stoughton.....	297	Grafton.....	165
Maynard.....	216	Walpole.....	416	Hardwick.....	32
Medford.....	3,261	Wellesley.....	1,743	Holden.....	103
Melrose.....	2,441	Westwood.....	119	Hopedale.....	118
Natick.....	672	Weymouth.....	836	Hubbardston.....	9
Newton.....	8,637	Wrentham.....	99	Lancaster.....	80
North Reading.....	48	Plymouth.....	8,060	Leicester.....	133
Pepperell.....	84	Abington.....	229	Leominster.....	745
Reading.....	773	Bridgewater.....	253	Lunenburg.....	38
Shirley.....	35	Brockton.....	2,697	Mendon.....	24
Somerville.....	4,503	Carver.....	40	Millford.....	462
Stoneham.....	456	Duxbury.....	111	Millbury.....	191
Stow.....	43	East Bridgewater.....	89	Millville.....	42
Sudbury.....	67	Hanover.....	114	Northboro.....	72
Tewksbury.....	35	Hanson.....	54	Northridge.....	220
Townsend.....	34	Hingham.....	619	North Brookfield.....	105
Tyngsborough.....	23	Hull.....	87	Oxford.....	77
Wakefield.....	845	Kingston.....	87	Rutland.....	58
Waltham.....	1,529	Lakeville.....	7	Shrewsbury.....	236
Watertown.....	2,260	Marion.....	104	Southboro.....	143
Wayland.....	178	Marshfield.....	141	Southbridge.....	537
Westford.....	88	Mattapoisett.....	67	Spencer.....	214
Weston.....	354	Middleborough.....	320	Sterling.....	32
Wilmington.....	114	Norwell.....	44	Sturbridge.....	28
Winchester.....	1,747	Pembroke.....	49	Sutton.....	24
Woburn.....	839	Plymouth.....	585	Templeton.....	56
Miscellaneous.....	86	Rochester.....	17	Upton.....	36
Nantucket: Nantucket.....	112	Rockland.....	1,517	Uxbridge.....	93
Norfolk.....	24,823	Scituate.....	236	Warren.....	73
Avon.....	49	Wareham.....	213	Webster.....	396
Bellingham.....	21	West Bridgewater.....	60	Westboro.....	161
Braintree.....	980	Whitman.....	295	West Boylston.....	68
Brookline.....	8,842	Miscellaneous.....	25	West Brookfield.....	44
Canton.....	339	Suffolk.....	50,503	Westminster.....	31
Cobasset.....	299	Boston.....	46,909	Winchendon.....	194
Dedham.....	1,042	Chelsea.....	1,155	Worcester.....	8,944
Dover.....	108	Revere.....	934	Miscellaneous.....	163
Foxborough.....	163	Winthrop.....	1,505		
Franklin.....	312	Worcester.....	17,163	All other:	
Holbrook.....	94	Ashburnham.....	61	Residents of other	
Medfield.....	79	Athol.....	407	States.....	1,562
Medway.....	101	Auburn.....	136	Residents of foreign	
Millis.....	70	Barre.....	87	countries (Ameri-	
Milton.....	1,812	Berlin.....	22	can citizens and	
		Blackstone.....	40	aliens).....	513
		Boylston.....	22		

MICHIGAN

State total.....	155,912	Allegan.....	421	Barry.....	202
Returns, Form 1040,		Allegan.....	122	Hastings.....	147
showing no net in-		Otsego.....	77	Nashville.....	24
come, not included in		Plainwell.....	69	Miscellaneous.....	31
general tables.....	5,597	Wayland.....	21	Bay.....	1,584
Adjustment — subtract		Miscellaneous.....	132	Bay City.....	1,491
to reconcile with gen-		Alpena.....	338	Essexville.....	32
eral tables ¹	2,951	Alpena.....	333	Miscellaneous.....	61
Total in general		Miscellaneous.....	5	Benzie.....	107
tables.....	147,364	Antrim.....	89	Frankfort.....	67
Alcona: Miscellaneous.....	42	Manclon.....	39	Miscellaneous.....	40
Alger.....	133	Miscellaneous.....	50	Berrien.....	2,040
Munising.....	103	Arenac: Miscellaneous.....	58	Benton Harbor.....	692
Miscellaneous.....	30	Baraga.....	99	Berrien Springs.....	41
		Baraga.....	21	Buchanan.....	241
		L'Anse.....	60	Niles.....	393
		Miscellaneous.....	18	New Buffalo.....	40
				St. Joseph.....	376

¹ See text, p. 19.

TABLE 11.—*Individual returns for 1930, by counties, cities, and townships, showing number of returns—Continued*

MICHIGAN—Continued

County and city	Number of returns	County and city	Number of returns	County and city	Number of returns
Berrien—Continued.		Gogebic—Continued.		Lake: Miscellaneous	9
Three Oaks	63	Wakefield	48	Lapeer	308
Watervliet	52	Miscellaneous	53	Imlay City	69
Miscellaneous	142	Grand Traverse	395	Lapeer	138
Branch	313	Traverse City	374	Miscellaneous	101
Bronson	52	Miscellaneous	21		
Coldwater	216	Gratiot	331	Leelanau: Miscellaneous	54
Quincy	23	Alma	171		
Union City	20	Ithaca	68	Lenawee	804
Miscellaneous	2	St. Louis	39	Adrian	465
Calhoun	2,774	Miscellaneous	53	Blissfield	56
Albion	278	Hillsdale	289	Clinton	35
Battle Creek	2,243	Hillsdale	205	Hudson	69
Homer	31	Jonesville	25	Morenci	41
Marshall	179	Miscellaneous	59	Tecumseh	73
Miscellaneous	43	Houghton	1,140	Miscellaneous	65
Cass	283	Calumet	251	Livingston	248
Cassopolis	54	Hancock	247	Brighton	50
Dowagiac	195	Houghton	252	Howell	153
Miscellaneous	34	Lake Linden	66	Towleville	25
Charlevoix	175	Laurium	176	Miscellaneous	20
Boyne City	49	South Range	12	Luce	80
Charlevoix	75	Miscellaneous	136	Newberry	78
East Jordan	30	Huron	294	Miscellaneous	2
Miscellaneous	21	Bad Axe	83	Mackinac	123
Cheboygan	176	Harbor Beach	88	St. Ignace	64
Cheboygan	121	Sebewaing	34	Miscellaneous	59
Miscellaneous	55	Miscellaneous	89	Macomb	1,540
Chippewa	403	Ingham	3,399	Centerline	47
Sault Ste. Marie	372	East Lansing	216	East Detroit	110
Miscellaneous	31	Lansing	2,987	Mount Clemens	810
Clare	60	Leslie	15	New Baltimore	37
Clare	44	Mason	88	Richmond	37
Miscellaneous	16	Williamston	26	Romeo	80
Clinton	207	Miscellaneous	67	Roseville	32
Ovid	26	Ionia	463	St. Clair Shores	155
St. Johns	113	Belding	57	Miscellaneous	232
Miscellaneous	68	Ionia	252	Manistee	303
Crawford	74	Lake Odessa	36	Manistee	258
Grayling	68	Portland	40	Miscellaneous	45
Miscellaneous	6	Miscellaneous	48	Marquette	1,132
Delta	652	Iosco	100	Ishpeming	298
Escanaba	454	East Tawas	38	Marquette	579
Gladstone	114	Tawas City	25	Negaunee	154
Wells	18	Miscellaneous	37	Miscellaneous	101
Miscellaneous	66	Iron	346	Mason	291
Dickinson	563	Caspian	20	Ludington	258
Iron Mountain	430	Crystal Falls	85	Scottville	20
Norway	82	Iron River	178	Miscellaneous	13
Kingsford	1	Stambaugh	35	Meosta	186
Miscellaneous	50	Miscellaneous	28	Big Rapids	143
Eaton	438	Isabella	230	Miscellaneous	43
Bellevue	22	Mount Pleasant	189	Menominee	375
Charlotte	167	Miscellaneous	41	Menominee	324
Eaton Rapids	103	Jackson	2,576	Miscellaneous	51
Grand Ledge	105	Jackson	2,446	Midland	425
Miscellaneous	41	Miscellaneous	130	Midland	406
Emmet	408	Kalamazoo	2,870	Miscellaneous	19
Harbor Springs	85	Kalamazoo	2,708		
Petoskey	277	Vicksburg	41	Missaukee: Miscellaneous	28
Miscellaneous	46	Miscellaneous	121		
Genesee	5,414	Kalkaska: Miscellaneous	24	Monroe	883
Clio	37	Kent	9,300	Dundee	29
Davison	40	Cedar Springs	17	Monroe	749
Fenton	111	Grand Rapids	8,912	Miscellaneous	105
Flushing	51	Grandville	39	Montcalm	303
Mount Morris	51	Lowell	77	Greenville	157
Miscellaneous	112	Rockford	62	Miscellaneous	146
Gladwin	50	Sparta	57		
Gladwin	34	Miscellaneous	136	Montmorency: Miscellaneous	21
Miscellaneous	16	Keweenaw: Miscellaneous	39		
Gogebic	680				
Bessemer	122				
Ironwood	457				

TABLE 11.—*Individual returns for 1930, by counties, cities, and townships, showing number of returns—Continued*

MICHIGAN—Continued

County and city	Num-ber of returns	County and city	Num-ber of returns	County and city	Num-ber of returns
Muskegon.....	1,915	Presque Isle.....	163	Washtenaw.....	2,472
Muskegon.....	1,603	Onaway.....	11	Ann Arbor.....	1,762
Muskegon Heights.....	114	Rogers City.....	140	Chelsea.....	51
North Muskegon.....	54	Miscellaneous.....	12	Manchester.....	20
Whitehall.....	44			Milan.....	51
Miscellaneous.....	100	Roscommon: Miscella- neous.....	28	Saline.....	37
Newaygo.....	162			Ypsilanti.....	509
Fremont.....	73			Miscellaneous.....	42
Newaygo.....	46	Saginaw.....	3,058	Wayne.....	84,942
Miscellaneous.....	43	Chesaning.....	44	Centerline. (See Ma- comb County.)	
Oakland.....	7,002	Saginaw.....	2,852	Dearborn.....	1,848
Berkley.....	52	St. Charles.....	40	Detroit.....	74,386
Birmingham.....	1,222	Miscellaneous.....	122	Ecorse.....	198
Bloomfield Hills.....	173	St. Clair.....	2,014	Fordson (formerly Springwells; see Dearborn).	
Clawson.....	41	Algonac.....	128	Flat Rock.....	56
Farmington.....	152	Marine City.....	259	Grosse Isle.....	140
Ferndale.....	611	Marysville.....	17	Grosse Pointe.....	1,073
Holly.....	69	Port Huron.....	1,291	Garden City.....	2
Milford.....	81	St. Clair.....	199	Grosse Point Farms.....	345
Oak Park.....	1	Yale.....	47	Grosse Point Park.....	849
Oxford.....	86	Miscellaneous.....	73	Hamtramck.....	390
Pleasant Ridge.....	295	St. Joseph.....	660	Highland Park.....	2,569
Pontiac.....	2,253	Constantine.....	37	Inkster.....	64
Rochester.....	186	Surgis.....	272	Lincoln Park.....	158
Royal Oak.....	1,284	Three Rivers.....	251	Melvindale.....	39
Miscellaneous.....	496	Miscellaneous.....	100	Northville.....	147
Oceana.....	121	Sanilac.....	194	Plymouth.....	351
Hart.....	58	Croswell.....	31	River Rouge.....	363
Shelby.....	32	Sandusky.....	48	Trenton.....	165
Miscellaneous.....	31	Miscellaneous.....	115	Wayne.....	252
Ogemaw.....	65	Schoolcraft.....	148	Wyandotte.....	943
West Branch.....	52	Manistique.....	136	Miscellaneous.....	304
Miscellaneous.....	13	Miscellaneous.....	12	Wexford.....	270
Ontonagon.....	116	Shiawassee.....	608	Cadillac.....	242
Ontonagon.....	72	Corunna.....	22	Manton.....	18
Miscellaneous.....	44	Durand.....	101	Miscellaneous.....	10
Osceola.....	107	Owosso.....	422		
Evart.....	36	Miscellaneous.....	63	All other:	
Reed City.....	47	Tuscola.....	280	Residents of other States.....	611
Miscellaneous.....	24	Caro.....	109	Residents of foreign countries (Ameri- can citizens and aliens).....	2,517
Oscoda: Miscellaneous.....	5	Cass City.....	34		
		Vassar.....	35		
Otsego.....	60	Miscellaneous.....	102		
Gaylord.....	47	Van Buren.....	515		
Miscellaneous.....	13	Bangor.....	46		
Ottawa.....	1,157	Decatur.....	24		
Coopersville.....	29	Hartford.....	51		
Grand Haven.....	293	Lawton.....	25		
Holland.....	606	Paw Paw.....	90		
Spring Lake.....	65	South Haven.....	214		
Zeeland.....	121	Miscellaneous.....	65		
Miscellaneous.....	73				

MINNESOTA

State total.....	59,045	Beltrami.....	165	Carlton.....	304
Returns, Form 1040, showing no net in- come, not included in general tables.....	1,506	Bemidji.....	154	Cloquet.....	234
		Miscellaneous.....	11	Miscellaneous.....	70
Total in general tables.....	57,539	Benton.....	51	Carver.....	134
		Sauk Rapids.....	22	Chaska.....	43
Aitkin.....	77	Miscellaneous.....	29	Waconia.....	27
Aitkin.....	50	Big Stone.....	106	Miscellaneous.....	64
Miscellaneous.....	27	Ortonville.....	59	Cass.....	84
Anoka.....	111	Miscellaneous.....	47	Cass Lake.....	36
Anoka.....	99	Blue Earth.....	681	Miscellaneous.....	48
Miscellaneous.....	12	Lake Crystal.....	31	Chippewa.....	140
Becker.....	169	Mankato.....	591	Montevideo.....	98
Detroit Lakes.....	133	Miscellaneous.....	59	Miscellaneous.....	42
Frazee.....	15	Brown.....	325	Chisago: Miscellaneous.....	107
Miscellaneous.....	21	New Ulm.....	188	Clay.....	262
		Sleepy Eye.....	63	Barnesville.....	14
		Springfield.....	54	Moorhead.....	190
		Miscellaneous.....	20	Miscellaneous.....	58

* Includes Fordson.

TABLE 11.—*Individual returns for 1930, by counties, cities, and townships, showing number of returns—Continued*

MINNESOTA—Continued

County and city	Num- ber of returns	County and city	Num- ber of returns	County and city	Num- ber of returns
Clearwater: Miscellaneous	24	Jackson	120	Norman	66
Cook: Miscellaneous	20	Jackson	55	Ada	33
		Lakefield	26	Miscellaneous	33
Cottonwood	96	Miscellaneous	39	Olmsted	987
Mountain Lake	25	Kanabec	39	Rochester	928
Windom	53	Mora	13	Miscellaneous	59
Miscellaneous	18	Miscellaneous	26	Ottertail	330
Crow Wing	390	Kandiyohi	230	Fergus Falls	188
Brainerd	234	Willmar	181	Pelican Rapids	29
Crosby	91	Miscellaneous	49	Perham	25
Ironton	30			Miscellaneous	88
Miscellaneous	35	Kittson: Miscellaneous	41	Pennington	105
Dakota	455			Thief River Falls	98
Farmington	32	Koochiching	157	Miscellaneous	7
Hastings	62	International Falls	127	Pine	103
South St. Paul	271	Miscellaneous	30	Pine City	29
Miscellaneous	90	Lac qui Parle	94	Sandstone	21
Dodge	70	Dawson	34	Miscellaneous	53
Kasson	24	Madison	48	Pipestone	155
Miscellaneous	46	Miscellaneous	12	Pipestone	120
Douglas	153	Lake	167	Miscellaneous	35
Alexandria	104	Two Harbors	161	Polk	322
Osakis	27	Miscellaneous	6	Crookston	172
Miscellaneous	22			East Grand Forks	67
Faribault	190	Lake of the Woods: Mis- cellaneous	27	Miscellaneous	83
Blue Earth	74			Pope	99
Wells	34	Le Sueur	172	Glenwood	64
Winnebago	34	Le Sueur	56	Miscellaneous	35
Miscellaneous	48	Montgomery	25	Ramsey	12,800
Fillmore	212	New Prague	31	North St. Paul	78
Chafield	39	Waterville	17	St. Paul	12,525
Lanesboro	24	Miscellaneous	43	White Bear Lake	184
Preston	25			Miscellaneous	13
Rushford	29	Lincoln: Miscellaneous	57	Red Lake	24
Spring Valley	33			Red Lake Falls	17
Miscellaneous	62	Lyon	243	Miscellaneous	7
Freeborn	382	Marshall	120	Redwood	168
Albert Lea	327	Tracy	73	Redwood Falls	77
Miscellaneous	55	Miscellaneous	80	Miscellaneous	91
Goodhue	457	McLeod	155	Renville	208
Cannon Falls	35	Glencoe	57	Bird Island	13
Kenyon	36	Hutchinson	79	Olivia	66
Red Wing	275	Miscellaneous	49	Renville	28
Zumbrota	46	Mahnomen: Miscella- neous	2	Miscellaneous	101
Miscellaneous	65			Rice	520
Grant: Miscellaneous	69	Marshall	76	Faribault	299
Hennepin	23,619	Warren	45	Northfield	192
Crystal Bay	13	Miscellaneous	31	Miscellaneous	29
Edina	5	Martin	282	Rock	124
Excelsior	115	Fairmont	208	Luverne	98
Golden Valley	1	Miscellaneous	74	Miscellaneous	26
Hopkins	122	Meeker	155	Roseau	45
Minneapolis	22,931	Litchfield	74	Roseau	16
Richfield	6	Miscellaneous	80	Warroad	17
Robbinston	105	Mille Lacs	96	Miscellaneous	12
St. Louis Park	77	Milaca	31	St. Louis	5,964
Wayzata	115	Princeton	34	Aurora	20
Miscellaneous	129	Miscellaneous	31	Biwabik	17
Houston	111	Morrison	163	Buhl	22
Caledonia	35	Little Falls	121	Chisholm	160
Miscellaneous	76	Miscellaneous	42	Duluth	3,888
Hubbard	43	Mower	367	Ely	255
Park Rapids	34	Austin	306	Eveleth	293
Miscellaneous	9	Miscellaneous	61	Gilbert	34
Isanti	97	Murray	83	Hibbing	523
Cambridge	52	Slayton	38	Mountain Iron	16
Miscellaneous	45	Miscellaneous	45	Proctor	127
Itasca	351	Nicollet	126	Virginia	411
Bovey	39	St. Peter	103	Miscellaneous	189
Coleraine	38	Miscellaneous	23	Scott	114
Grand Rapids	88	Nobles	197	Belleplaine	17
Keewatin	29	Adrian	21	Jordan	32
Nashauk	70	Worthington	128	Shakopee	53
Miscellaneous	87	Miscellaneous	48	Miscellaneous	12

TABLE 11.—Individual returns for 1930, by counties, cities, and townships, showing number of returns—Continued

MINNESOTA—Continued

County and city	Number of returns	County and city	Number of returns	County and city	Number of returns
Sherburne.....	61	Todd.....	157	Wilkin.....	116
Elk River.....	39	Long Prairie.....	50	Breckenridge.....	85
Miscellaneous.....	22	Staples.....	65	Miscellaneous.....	31
Sibley.....	99	Miscellaneous.....	42	Winona.....	1,017
Winthrop.....	20	Traverse.....	56	St. Charles.....	22
Miscellaneous.....	79	Wheaton.....	37	Winona.....	960
Stearns.....	805	Miscellaneous.....	19	Miscellaneous.....	35
Cold Spring.....	23	Wabasha.....	241	Wright.....	226
Melrose.....	29	Lake City.....	111	Buffalo.....	49
Paynesville.....	39	Plainview.....	26	Cokato.....	40
St. Cloud.....	562	Wabasha.....	46	Miscellaneous.....	137
St. Joseph.....	12	Miscellaneous.....	58	Yellow Medicine.....	158
Sauk Center.....	63	Wadena.....	98	Canby.....	57
Waite Park.....	8	Wadena.....	80	Granite Falls.....	61
Miscellaneous.....	69	Miscellaneous.....	18	Miscellaneous.....	40
Steele.....	300	Waseca.....	157	All other:	
Blooming Prairie.....	23	Janesville.....	21	Residents of other	
Owatonna.....	263	Waseca.....	114	States.....	42
Miscellaneous.....	14	Miscellaneous.....	22	Residents of foreign	
Stevens.....	108	Washington.....	383	countries (American	
Morris.....	75	Bay Port.....	32	citizens and	
Miscellaneous.....	33	Stillwater.....	239	aliens).....	65
Swift.....	124	Miscellaneous.....	112		
Appleton.....	40	Watsonwan.....	164		
Benson.....	55	Madelia.....	29		
Miscellaneous.....	29	St. James.....	104		
		Miscellaneous.....	31		

MISSISSIPPI

State total.....	14,196	Choctaw.....	9	Harrison.....	743
Returns, Form 1040, showing no net income, not included in general tables.....	1,636	Ackerman.....	8	Biloxi.....	246
Adjustment — subtract to reconcile with general tables ¹	413	Miscellaneous.....	1	Gulfport.....	393
Total in general tables.....	12,147	Claiborne.....	78	Long Beach.....	10
Adams.....	385	Port Gibson.....	72	Pass Christian.....	57
Natchez.....	353	Miscellaneous.....	6	Miscellaneous.....	37
Miscellaneous.....	2	Clarke.....	47	Hinds.....	1,889
Alcorn.....	176	Quitman.....	27	Jackson.....	1,778
Corinth.....	175	Stonewall.....	5	Miscellaneous.....	111
Miscellaneous.....	1	Miscellaneous.....	15	Holmes.....	233
Amite.....	35	Clay.....	92	Durant.....	56
Gloster.....	17	West Point.....	90	Lexington.....	66
Miscellaneous.....	18	Miscellaneous.....	2	Miscellaneous.....	116
Attala.....	88	Coahoma.....	545	Humphreys.....	136
Kosciusko.....	80	Clarksdale.....	380	Belzoni.....	91
Miscellaneous.....	8	Miscellaneous.....	165	Miscellaneous.....	45
Benton: Miscellaneous.....	4	Copiah.....	143	Issaquena: Miscellaneous.....	20
Bolivar.....	546	Crystal Springs.....	40	Itawamba: Miscellaneous.....	9
Cleveland.....	114	Hazlehurst.....	73		
Rosedale.....	75	Miscellaneous.....	30	Jackson.....	154
Shaw.....	56	Covington: Miscellaneous.....	24	Moss Point.....	33
Shelby.....	63	DeSota: Miscellaneous.....	77	Ocean Springs.....	50
Miscellaneous.....	238	Forrest.....	452	Pascagoula.....	65
Calhoun.....	7	Hattiesburg.....	443	Miscellaneous.....	6
Calhoun City.....	2	Miscellaneous.....	9	Jasper: Miscellaneous.....	32
Miscellaneous.....	5	Franklin.....	28	Jefferson: Miscellaneous.....	48
Carroll: Miscellaneous.....	28	Bude.....	14	Jefferson Davis: Miscellaneous.....	15
Chickasaw.....	76	Miscellaneous.....	14		
Houston.....	27	George: Miscellaneous.....	15	Jones.....	402
Okolona.....	45	Greene: Miscellaneous.....	21	Ellisville.....	24
Miscellaneous.....	4	Grenada.....	142	Laurel.....	365
		Grenada.....	131	Miscellaneous.....	13
		Miscellaneous.....	11	Kemper.....	41
		Hancock.....	89	Electric Mills.....	5
		Bay St. Louis.....	74	Miscellaneous.....	36
		Miscellaneous.....	15	LaFayette.....	46
				Oxford.....	44
				Miscellaneous.....	2

¹ See text, p. 19.

TABLE 11.—Individual returns for 1930, by counties, cities, and townships, showing number of returns—Continued

MISSISSIPPI—Continued

County and city	Num-ber of returns	County and city	Num-ber of returns	County and city	Num-ber of returns
Lamar.....	59	Noxubee.....	104	Tallahatchie.....	181
Lumberton.....	38	Macon.....	44	Charleston.....	38
Sumrall.....	14	Miscellaneous.....	60	Miscellaneous.....	143
Miscellaneous.....	7	Oktibbeha.....	71	Tate.....	54
Lauderdale.....	775	Starkville.....	63	Senatobia.....	33
Meridian.....	766	Miscellaneous.....	8	Miscellaneous.....	21
Miscellaneous.....	9	Panola.....	126	Tippah.....	35
Lawrence: Miscellane-ous.....		Batesville.....	19	Ripley.....	22
Leake: Miscellaneous.....	27	Sardis.....	42	Miscellaneous.....	13
	20	Miscellaneous.....	65	Tishomingo.....	18
Lee.....	182	Pearl River.....	108	Iuka.....	13
Baldwyn.....	6	Picayune.....	67	Miscellaneous.....	5
Tupelo.....	159	Poplarville.....	29	Tunica.....	114
Miscellaneous.....	17	Miscellaneous.....	12	Miscellaneous.....	56
Leflore.....	708	Perry: Miscellaneous.....	12	Union.....	58
Greenwood.....	552	Pike.....	306	New Albany.....	85
Itta Bena.....	63	McComb.....	238	Miscellaneous.....	1
Miscellaneous.....	93	Magnolia.....	33	Walthall: Tylertown.....	31
Lincoln.....	184	Summit.....	24	Warren.....	870
Brookhaven.....	174	Miscellaneous.....	11	Vicksburg.....	853
Norfield.....	7	Pontotoc: Pontotoc.....	29	Miscellaneous.....	17
Miscellaneous.....	3	Prentiss: Booneville.....	35	Washington.....	769
Lowndes.....	316	Quitman.....	78	Greenville.....	527
Columbus.....	300	Marks.....	29	Hollandale.....	41
Miscellaneous.....	16	Miscellaneous.....	49	Leland.....	111
Madison.....	181	Rankin.....	28	Miscellaneous.....	90
Canton.....	168	Pelabatchie.....	5	Wayne.....	37
Miscellaneous.....	13	Miscellaneous.....	23	Waynesboro.....	27
Marion.....	113	Scott.....	58	Miscellaneous.....	10
Columbia.....	107	Forest.....	40	Webster.....	13
Miscellaneous.....	6	Miscellaneous.....	18	Eupora.....	10
Marshall.....	77	Sharkey: Miscellaneous.....	74	Miscellaneous.....	3
Holly Springs.....	60	Simpson: Miscellaneous.....	46	Wilkinson.....	56
Miscellaneous.....	17	Smith.....	16	Centreville.....	20
Monroe.....	187	Cohay.....	4	Woodville.....	34
Aberdeen.....	101	Miscellaneous.....	12	Miscellaneous.....	2
Amory.....	79	Stone.....	17	Winston.....	59
Miscellaneous.....	7	Wiggins.....	14	Louisville.....	52
Montgomery.....	70	Miscellaneous.....	3	Miscellaneous.....	7
Winona.....	60	Sunflower.....	368	Yalobusha.....	115
Miscellaneous.....	10	Drew.....	55	Water Valley.....	80
Neshoba.....	58	Indianola.....	111	Miscellaneous.....	35
Philadelphia.....	52	Moorhead.....	33	Yazoo.....	269
Miscellaneous.....	6	Ruleville.....	50	Yazoo City.....	230
Newton.....	65	Miscellaneous.....	119	Miscellaneous.....	39
Newton.....	31			All other: Residents of other States.....	116
Union.....	22				
Miscellaneous.....	12				

MISSOURI

State total.....	88,173	Barry.....	80	Butler.....	176
Returns, Form 1040, showing no net income, not included in general tables.....	2,666	Cassville.....	6	Poplar Bluff.....	170
		Monett.....	66	Miscellaneous.....	6
		Miscellaneous.....	8	Caldwell.....	17
Total in general tables.....	85,507	Barton.....	43	Hamilton.....	6
		Lamar.....	24	Miscellaneous.....	11
Adair.....	186	Miscellaneous.....	19	Callaway.....	118
Kirksville.....	168	Bates.....	69	Fulton.....	110
Miscellaneous.....	18	Butler.....	42	Miscellaneous.....	8
Andrew.....	30	Rich Hill.....	13	Camden: Miscellaneous.....	2
Savannah.....	22	Miscellaneous.....	14		
Miscellaneous.....	8	Benton.....	53	Cape Girardeau.....	363
Atchison.....	105	Warsaw.....	38	Cape Girardeau.....	316
Rockport.....	34	Miscellaneous.....	15	Jackson.....	41
Tarkio.....	49	Bollinger: Miscellaneous.....	3	Miscellaneous.....	6
Miscellaneous.....	22	Boone.....	444	Carroll.....	125
Audrain.....	245	Centralla.....	26	Carrollton.....	104
Mexico.....	205	Columbia.....	412	Norborne.....	17
Vandalia.....	29	Miscellaneous.....	6	Miscellaneous.....	4
Miscellaneous.....	11	Buchanan.....	2,058		
		St. Joseph.....	2,041	Carter: Miscellaneous.....	4
		Miscellaneous.....	17		

TABLE 11.—*Individual returns for 1930, by counties, cities, and townships, showing number of returns—Continued*

MISSOURI—Continued

County and city	Number of returns	County and city	Number of returns	County and city	Number of returns
Cass.....	117	Greene.....	1,204	Lincoln.....	56
Harrisonville.....	41	Ash Grove.....	3	Elsberry.....	7
Pleasant Hill.....	30	Springfield.....	1,186	Troy.....	30
Miscellaneous.....	46	Miscellaneous.....	15	Miscellaneous.....	19
Cedar.....	7	Grundy.....	134	Linn.....	184
Eldorado Springs.....	5	Trenton.....	131	Brookfield.....	87
Miscellaneous.....	2	Miscellaneous.....	3	Marceline.....	67
Charlton.....	48	Harrison.....	35	Miscellaneous.....	30
Brunswick.....	15	Bethany.....	26	Livingston.....	120
Salisbury.....	24	Miscellaneous.....	9	Chillicothe.....	112
Miscellaneous.....	9	Henry.....	140	Miscellaneous.....	8
Christian: Miscellaneous.....	10	Clinton.....	106	McDonald: Miscellaneous.....	16
Clark.....	21	Deepwater.....	7	Macon.....	149
Kahoka.....	15	Windor.....	24	Bevier.....	14
Miscellaneous.....	6	Miscellaneous.....	3	La Plata.....	30
Clay.....	361	Hickory: Miscellaneous.....	3	Macon.....	90
Excelsior Springs.....	136	Holt.....	49	Miscellaneous.....	13
Liberty.....	105	Mound City.....	9	Madison.....	37
North Kansas City.....	80	Miscellaneous.....	40	Fredericktown.....	34
Miscellaneous.....	40	Howard.....	95	Miscellaneous.....	3
Clinton.....	107	Fayette.....	48	Maries: Miscellaneous.....	2
Cameron.....	51	Glasgow.....	22	Marion.....	511
Plattsburg.....	37	New Franklin.....	11	Hannibal.....	488
Miscellaneous.....	19	Miscellaneous.....	14	Palmyra.....	20
Cole.....	403	Howell.....	69	Miscellaneous.....	3
Jefferson City.....	391	West Plains.....	53	Mercer.....	10
Miscellaneous.....	12	Willow Springs.....	11	Princeton.....	9
Cooper.....	155	Miscellaneous.....	5	Miscellaneous.....	1
Boonville.....	135	Iron: Miscellaneous.....	30	Miller.....	92
Miscellaneous.....	20	Jackson.....	18,477	Eldon.....	76
Crawford: Miscellaneous.....	29	Independence.....	506	Miscellaneous.....	16
Dade.....	11	Kansas City.....	17,813	Mississippi.....	52
Greenfield.....	5	Lees Summit.....	44	Charleston.....	35
Miscellaneous.....	6	Sugar Creek.....	16	East Prairie.....	14
Dallas: Miscellaneous.....	6	Miscellaneous.....	98	Miscellaneous.....	3
Daviess.....	32	Jasper.....	1,082	Moniteau.....	51
Gallatin.....	16	Carl Junction.....	3	California.....	43
Pattonsburg.....	5	Cartersville.....	6	Tipton.....	7
Miscellaneous.....	11	Carthage.....	169	Miscellaneous.....	1
De Kalb: Miscellaneous.....	28	Joplin.....	791	Monroe.....	65
Dent.....	28	Sarcoid.....	10	Monroe City.....	36
Salem.....	26	Webb City.....	95	Paris.....	25
Miscellaneous.....	2	Miscellaneous.....	8	Miscellaneous.....	4
Douglas: Ava.....	4	Jefferson.....	268	Montgomery.....	59
Dunkin.....	112	Crystal City.....	60	Montgomery.....	17
Campbell.....	10	De Soto.....	76	Wellsville.....	21
Kennett.....	47	Festus.....	60	Miscellaneous.....	21
Malden.....	31	Miscellaneous.....	72	Morgan.....	26
Senath.....	5	Johnson.....	134	Versailles.....	20
Miscellaneous.....	19	Holden.....	26	Miscellaneous.....	6
Franklin.....	220	Warrensburg.....	89	New Madrid.....	47
Pacific.....	25	Miscellaneous.....	19	Gideon.....	2
St. Clair.....	20	Knox.....	27	Lilbourn.....	1
Sullivan.....	6	Edina.....	15	Morehouse.....	2
Union.....	34	Miscellaneous.....	12	New Madrid.....	21
Washington.....	93	La Clede.....	48	Parma.....	3
Miscellaneous.....	42	Lebanon.....	43	Portageville.....	11
Gasconade.....	74	Miscellaneous.....	5	Miscellaneous.....	7
Hermann.....	36	Lafayette.....	221	Newton.....	95
Owensville.....	15	Concordia.....	9	Granby.....	4
Miscellaneous.....	23	Higginsville.....	62	Neosho.....	79
Gentry.....	63	Lexington.....	97	Seneca.....	9
Albany.....	27	Oessa.....	14	Miscellaneous.....	6
King City.....	17	Miscellaneous.....	39	Nodaway.....	103
Stanberry.....	17	Lawrence.....	59	Maryville.....	77
Miscellaneous.....	2	Aurora.....	29	Miscellaneous.....	26
		Marionville.....	6	Oregon.....	22
		Mount Vernon.....	7	Thayer.....	19
		Pierce City.....	8	Miscellaneous.....	3
		Miscellaneous.....	9	Osage: Miscellaneous.....	20
		Lewis.....	62	Ozark: Miscellaneous.....	1
		Canton.....	32		
		La Grange.....	14		
		Miscellaneous.....	16		

TABLE 11.—*Individual returns for 1930, by counties, cities, and townships, showing number of returns—Continued*

MISSOURI—Continued

County and city	Num-ber of returns	County and city	Num-ber of returns	County and city	Num-ber of returns
Pemiscot.....	143	St. Clair.....	19	Shelby.....	42
Caruthersville.....	98	Appleton City.....	7	Clarence.....	14
Hayti.....	26	Osceola.....	10	Shelbina.....	17
Steele.....	13	Miscellaneous.....	2	Miscellaneous.....	11
Miscellaneous.....	6	St. Francois.....	425	Stoddard.....	49
Perry.....	37	Bismarck.....	8	Bernie.....	2
Perryville.....	31	Bonne Terre.....	110	Bloomfield.....	8
Miscellaneous.....	6	Desloge.....	47	Dexter.....	29
Pettis.....	412	Elvins.....	13	Miscellaneous.....	10
Sedalia.....	391	Farmington.....	115	Stone.....	15
Miscellaneous.....	21	Flat River.....	70	Crane.....	11
Phelps.....	89	Miscellaneous.....	62	Miscellaneous.....	41
Newburg.....	6	Ste. Genevieve.....	60	Sullivan.....	47
Rolla.....	67	Ste. Genevieve.....	48	Milan.....	1
St. James.....	12	Miscellaneous.....	12	Miscellaneous.....	3
Miscellaneous.....	4	City of St. Louis.....	44,504	Taney: Miscellaneous.....	16
Pike.....	152	St. Louis.....	9,773	Texas: Miscellaneous.....	18
Bowling Green.....	28	Brentwood.....	24	Vernon.....	159
Louisiana.....	103	Clayton.....	1,545	Nevada.....	149
Miscellaneous.....	21	Ferguson.....	267	Miscellaneous.....	10
Platte.....	77	Glendale.....	39	Warren.....	35
Weston.....	11	Kirkwood.....	716	Warrenton.....	15
Miscellaneous.....	66	Maplewood.....	631	Miscellaneous.....	20
Polk.....	27	Richmond Heights.....	424	Washington.....	34
Bolivar.....	21	Shrewsbury.....	17	Potosi.....	27
Humansville.....	5	University City.....	2,348	Miscellaneous.....	7
Miscellaneous.....	1	Valley Park.....	47	Wayne: Miscellaneous.....	19
Pulaski: Miscellaneous.....	28	Webster Groves.....	2,107	Webster.....	28
Putnam.....	19	Wellston.....	127	Marshfield.....	20
Unionville.....	18	Miscellaneous.....	1,481	Miscellaneous.....	8
Miscellaneous.....	1	Saline.....	290	Worth.....	8
Ralls: Miscellaneous.....	13	Marshall.....	170	Grant City.....	7
Randolph.....	427	Slater.....	68	Miscellaneous.....	1
Huntsville.....	11	Sweet Springs.....	17	Wright.....	22
Moberly.....	401	Miscellaneous.....	35	Mountain Grove.....	12
Miscellaneous.....	15	Schuyler: Miscellaneous.....	9	Miscellaneous.....	10
Ray.....	108	Scotland.....	12	All other:	
Richmond.....	62	Memphis.....	11	Residents of other	
Miscellaneous.....	46	Miscellaneous.....	1	States.....	675
Reynolds: Miscellaneous.....	8	Scott.....	183	Residents of foreign	
Ripley.....	18	Chaffee.....	44	countries (Ameri-	
Doniphan.....	17	Fornfelt.....	12	cans citizens and	
Miscellaneous.....	1	Ilmo.....	31	aliens).....	68
St. Charles.....	315	Sikeston.....	80		
St. Charles.....	283	Miscellaneous.....	16		
Miscellaneous.....	32	Shannon: Miscellaneous.....	5		

MONTANA

State total.....	11,913	Broadwater: Miscella- neous.....	23	Dawson.....	175
Returns, Form 1040, showing no net in- come, not included in general tables.....	325	Carbon.....	131	Glendive.....	169
Adjustment—add to rec- oncile with general tables.....	47	Red Lodge.....	68	Miscellaneous.....	6
Total in general tables.....	11,635	Miscellaneous.....	63	Deerlodge.....	568
Beaverhead.....	153	Carter: Miscellaneous.....	14	Anaconda.....	566
Dillon.....	93	Cascade.....	1,807	Miscellaneous.....	2
Miscellaneous.....	60	Great Falls.....	1,704	Fallon.....	29
Blg Horn.....	22	Miscellaneous.....	103	Baker.....	26
Hardin.....	14	Chouteau.....	75	Miscellaneous.....	3
Miscellaneous.....	8	Fort Benton.....	39	Fergus.....	234
Blaine.....	71	Miscellaneous.....	36	Lewistown.....	203
Chinook.....	37	Custer.....	270	Miscellaneous.....	31
Miscellaneous.....	34	Miles City.....	259	Flathead.....	358
		Miscellaneous.....	11	Kalispell.....	208
		Daniels.....	43	Whitefish.....	106
		Scobey.....	36	Miscellaneous.....	44
		Miscellaneous.....	7	Gallatin.....	326
				Bozeman.....	246
				Miscellaneous.....	80
				Garfield: Miscellaneous.....	8

¹ See text, p. 19.

TABLE 11.—Individual returns for 1930, by counties, cities, and townships, showing number of returns—Continued

MONTANA—Continued

County and city	Num-ber of returns	County and city	Num-ber of returns	County and city	Num-ber of returns
Glacier.....	55	Musselshell.....	103	Sanders: Miscellaneous.....	44
Browning.....	18	Roundup.....	82	Sheridan.....	44
Miscellaneous.....	37	Miscellaneous.....	21	Plentywood.....	21
Golden Valley: Miscel- laneous.....	3	Park.....	304	Miscellaneous.....	23
Granite.....	65	Livingston.....	283	Silver Bow.....	2,515
Phillipsburg.....	48	Miscellaneous.....	21	Butte.....	2,463
Miscellaneous.....	17	Petroleum: Miscellane- ous.....	8	Walkerville.....	41
Hill.....	256	Phillips.....	63	Miscellaneous.....	11
Havre.....	246	Malta.....	39	Stillwater: Miscellane- ous.....	31
Miscellaneous.....	10	Miscellaneous.....	24	Sweet Grass.....	46
Jefferson: Miscellaneous.....	34	Pondera.....	85	Big Timber.....	45
Judith Basin: Miscel- laneous.....	34	Conrad.....	52	Miscellaneous.....	1
Lake.....	69	Miscellaneous.....	33	Teton: Miscellaneous.....	69
Polson.....	39	Powder River: Miscel- laneous.....	18	Toole.....	204
Miscellaneous.....	30	Powell.....	146	Shelby.....	91
Lewis and Clark.....	886	Deer Lodge.....	119	Miscellaneous.....	113
East Helena.....	24	Miscellaneous.....	27	Treasure: Miscellaneous.....	13
Helena.....	824	Prairie: Miscellaneous.....	16	Valley.....	94
Miscellaneous.....	38	Ravalli.....	98	Glasgow.....	68
Liberty: Miscellaneous.....	9	Hamilton.....	66	Miscellaneous.....	26
Lincoln.....	76	Miscellaneous.....	32	Wheatland.....	60
Libby.....	50	Richland.....	78	Harlowton.....	51
Miscellaneous.....	26	Sidney.....	54	Miscellaneous.....	9
McCone: Miscellaneous.....	12	Miscellaneous.....	24	Wibaux: Miscellaneous.....	6
Madison: Miscellaneous.....	63	Roosevelt.....	80	Yellowstone.....	894
Meagher: Miscellaneous.....	57	Poplar.....	20	Billings.....	830
Mineral: Miscellaneous.....	15	Wolf Point.....	28	Laurel.....	43
Missoula.....	668	Miscellaneous.....	32	Miscellaneous.....	21
Missoula.....	633	Rosebud.....	115	All other: Residents of other States.....	170
Miscellaneous.....	35	Forsyth.....	50		
		Miscellaneous.....	65		

NEBRASKA

State total.....	28,508	Brown.....	54	Clay.....	95
Returns, Form 1040, showing no net in- come, not included in general tables.....	1,237	Ainsworth.....	40	Sutton.....	15
Total in general tables.....	27,271	Miscellaneous.....	14	Miscellaneous.....	80
Adams.....	589	Buffalo.....	350	Colfax.....	256
Hastings.....	567	Kearney.....	237	Schuyler.....	89
Miscellaneous.....	22	Ravenna.....	39	Miscellaneous.....	167
Antelope.....	83	Miscellaneous.....	74	Cuming.....	325
Neligh.....	32	Burt.....	320	West Point.....	120
Miscellaneous.....	51	Oakland.....	152	Wisner.....	124
Arthur: Miscellaneous.....	6	Tekamah.....	67	Miscellaneous.....	81
Banner: Miscellaneous.....	8	Miscellaneous.....	101	Custer.....	149
Blaine: Miscellaneous.....	4	Butler.....	218	Broken Bow.....	67
Boone.....	172	David City.....	109	Miscellaneous.....	82
Albion.....	90	Miscellaneous.....	109	Dakota.....	139
St. Edwards.....	33	Cass.....	267	South Sioux City.....	46
Miscellaneous.....	49	Plattsmouth.....	103	Miscellaneous.....	93
Box Butte.....	324	Weeping Water.....	32	Dawes.....	187
Alliance.....	283	Miscellaneous.....	132	Chadron.....	135
Hemingford.....	36	Cedar.....	227	Crawford.....	37
Miscellaneous.....	5	Hartington.....	67	Miscellaneous.....	15
Boyd: Miscellaneous.....	44	Randolph.....	66	Dawson.....	213
		Miscellaneous.....	94	Cozad.....	39
		Chase: Miscellaneous.....	67	Gothenburg.....	61
		Cherry.....	153	Lexington.....	94
		Valentine.....	51	Miscellaneous.....	19
		Miscellaneous.....	102	Deuel.....	56
		Cheyenne.....	131	Chappell.....	37
		Sidney.....	94	Miscellaneous.....	19
		Miscellaneous.....	37	Dixon.....	122
				Wakefield.....	50
				Miscellaneous.....	73

TABLE 11.—*Individual returns for 1930, by counties, cities, and townships, showing number of returns—Continued*

NEBRASKA—Continued

County and city	Number of returns	County and city	Number of returns	County and city	Number of returns
Dodge.....	746	Keya Paha: Miscellaneous.....	10	Rock: Miscellaneous.....	13
Fremont.....	461	Kimball.....	101	Saline.....	256
North Bend.....	49	Kimball.....	78	Crete.....	107
Scribner.....	92	Miscellaneous.....	23	Friend.....	37
Miscellaneous.....	144	Knox.....	185	Wilber.....	49
Douglas.....	10,700	Bloomfield.....	39	Miscellaneous.....	63
Omaha.....	10,550	Creighton.....	39	Sarpy.....	83
Valley.....	52	Miscellaneous.....	107	Bellevue.....	3
Miscellaneous.....	98	Lancaster.....	3,370	Miscellaneous.....	80
Dundy.....	43	Havelock.....	45	Saunders.....	278
Benkelman.....	31	Lincoln.....	3,243	Ashland.....	46
Miscellaneous.....	12	Miscellaneous.....	82	Wahoo.....	119
Fillmore.....	113	Lincoln.....	419	Miscellaneous.....	113
Geneva.....	55	North Platte.....	363	Scotts Bluff.....	498
Miscellaneous.....	58	Miscellaneous.....	56	Gering.....	61
Franklin.....	73	Logan: Miscellaneous.....	22	Minatare.....	34
Franklin.....	21	Loup: Miscellaneous.....	2	Mitchell.....	70
Miscellaneous.....	52	McPherson: Miscellaneous.....	4	Scottsbluff.....	272
Frontier: Miscellaneous.....	63	Madison.....	527	Miscellaneous.....	61
Furnas.....	129	Madison.....	95	Seward.....	196
Arapahoe.....	25	Newman Grove.....	28	Seward.....	129
Beaver City.....	11	Norfolk.....	345	Miscellaneous.....	67
Cambridge.....	39	Tilden.....	23	Sheridan.....	183
Oxford.....	32	Miscellaneous.....	36	Gordon.....	75
Miscellaneous.....	22	Merrick.....	163	Rushville.....	43
Gage.....	421	Central City.....	105	Miscellaneous.....	65
Beatrice.....	295	Miscellaneous.....	58	Sherman.....	49
Wymore.....	71	Morrill.....	67	Loup City.....	32
Miscellaneous.....	55	Bayard.....	20	Miscellaneous.....	17
Garden: Miscellaneous.....	45	Bridgeport.....	33	Sioux: Miscellaneous.....	22
Garfield: Garfield.....	21	Miscellaneous.....	14	Stanton.....	101
Gosper: Miscellaneous.....	20	Nance.....	84	Stanton.....	76
Grant: Miscellaneous.....	97	Fullerton.....	40	Miscellaneous.....	25
Greeley: Miscellaneous.....	39	Genoa.....	39	Thayer.....	122
Hall.....	606	Miscellaneous.....	5	Deshler.....	22
Grand Island.....	575	Nemaha.....	142	Hebron.....	33
Miscellaneous.....	31	Auburn.....	93	Miscellaneous.....	67
Hamilton.....	141	Miscellaneous.....	49	Thomas: Miscellaneous.....	7
Aurora.....	90	Nuckolls.....	143	Thurston.....	149
Miscellaneous.....	51	Superior.....	88	Pender.....	98
Harlan.....	71	Miscellaneous.....	55	Walthill.....	27
Alma.....	29	Otoe.....	324	Miscellaneous.....	24
Orleans.....	19	Nebraska City.....	242	Valley.....	100
Miscellaneous.....	23	Miscellaneous.....	82	Ord.....	74
Hayes: Miscellaneous.....	5	Pawnee.....	57	Miscellaneous.....	26
Hitchcock: Miscellaneous.....	94	Pawnee City.....	32	Washington.....	231
Holt.....	104	Miscellaneous.....	25	Blair.....	114
Atkinson.....	28	Perkins: Miscellaneous.....	58	Miscellaneous.....	117
O'Neill.....	40	Phelps.....	156	Wayne.....	198
Miscellaneous.....	36	Holdrege.....	108	Wayne.....	133
Hooker: Miscellaneous.....	21	Miscellaneous.....	48	Miscellaneous.....	65
Howard.....	59	Pierce.....	107	Webster.....	71
St. Paul.....	42	Pierce.....	42	Red Cloud.....	33
Miscellaneous.....	17	Plainview.....	34	Miscellaneous.....	38
Jefferson.....	283	Miscellaneous.....	31	Wheeler: Miscellaneous.....	8
Fairbury.....	210	Platte.....	390	York.....	225
Miscellaneous.....	73	Columbus.....	292	York.....	188
Johnson.....	73	Miscellaneous.....	98	Miscellaneous.....	37
Tecumseh.....	45	Polk.....	98	All other:	
Miscellaneous.....	28	Osceola.....	27	Residents of other	
Kearney.....	72	Stronburg.....	43	States.....	80
Minden.....	48	Miscellaneous.....	28	Residents of foreign	
Miscellaneous.....	24	Red Willow.....	267	countries (American	
Keith.....	82	McCook.....	214	citizens and	
Ogallala.....	52	Miscellaneous.....	53	aliens).....	9
Miscellaneous.....	30	Richardson.....	252		
		Falls City.....	176		
		Miscellaneous.....	76		

TABLE 11.—Individual returns for 1930, by counties, cities, and townships, showing number of returns—Continued

NEVADA

County and city	Num-ber of returns	County and city	Num-ber of returns	County and city	Num-ber of returns
State total.....	4,357	Esmeralda.....	60	Ormsby.....	80
Returns, Form 1040,		Goldfield.....	49	Carson City.....	61
showing no net in-		Miscellaneous.....	11	Miscellaneous.....	19
come, not included in				Pershing.....	105
general tables.....	185	Eureka: Miscellaneous..	34	Lovelock.....	77
Adjustment—subtract				Miscellaneous.....	28
to reconcile with gen-		Humboldt.....	181		
eral tables ¹	166	Winnemucca.....	137	Storey: Virginia City..	14
		Miscellaneous.....	44		
Total in general				Washoe.....	1,596
tables.....	4,006	Lander: Miscellaneous..	67	Reno.....	1,449
				Sparks.....	128
Churchill.....	104	Lincoln.....	90	Miscellaneous.....	19
Fallon.....	100	Caliente.....	57	White Pine.....	762
Miscellaneous.....	4	Miscellaneous.....	33	East Ely.....	67
Clark.....	301	Lyon.....	104	Ely.....	247
Las Vegas.....	282	Yerington.....	62	McGill.....	259
Miscellaneous.....	19	Miscellaneous.....	42	Ruth.....	170
				Miscellaneous.....	19
Douglas: Miscellaneous.	111	Mineral: Miscellaneous.	35		
				All other: Residents of	
Elko.....	497	Nye.....	191	other States.....	25
Elko.....	274	Tonopah.....	157		
Miscellaneous.....	223	Miscellaneous.....	34		

NEW HAMPSHIRE

State total.....	14,288	Coos—Continued.		Merrimack—Contd.	
Returns, Form 1040,		Stewartstown.....	14	Pembroke.....	8
showing no net in-		Whitefield.....	49	Pittsfield.....	65
come, not included in		Miscellaneous.....	115	Warner.....	22
general tables.....	403	Grafton.....	1,582	Miscellaneous.....	264
Adjustment—add to re-		Ashland.....	35	Rockingham.....	1,599
concile with general		Bristol.....	56	Derry.....	131
tables ¹	42	Campton.....	11	Epping.....	16
		Canaan.....	23	Exeter.....	287
Total in general		Enfield.....	15	Hampton.....	89
tables.....	13,927	Hanover.....	417	Kingston.....	34
		Haverhill.....	115	Londonderry.....	6
Belknap.....	582	Lebanon.....	303	Newmarket.....	44
Alton.....	19	Lincoln.....	51	Plaistow.....	20
Belmont.....	10	Lisbon.....	60	Portsmouth.....	703
Iaconia.....	328	Littleton.....	198	Raymond.....	15
Meredith.....	57	Plymouth.....	136	Rye.....	33
Tilton.....	75	Miscellaneous.....	162	Salem.....	63
Miscellaneous.....	93	Hillsborough.....	4,253	Seabrook.....	15
Carroll.....	282	Amherst.....	10	Miscellaneous.....	143
Bartlett.....	9	Antrim.....	32		1,095
Conway.....	76	Bedford.....	7	Strafford.....	
Ossipee.....	24	Goffstown.....	46	Dover.....	514
Wakefield.....	4	Greenville.....	38	Durham.....	36
Wolfeboro.....	66	Hillsborough.....	76	Farmington.....	70
Miscellaneous.....	103	Hudson.....	33	Milton.....	20
Cheshire.....	1,122	Manchester.....	2,364	Rochester.....	299
Hinsdale.....	58	Merrimack.....	12	Somersworth.....	124
Jaffrey.....	72	Milford.....	141	Miscellaneous.....	32
Keene.....	738	Nashua.....	1,155	Sullivan.....	585
Marlboro.....	38	Peterboro.....	143	Charlestown.....	31
Swanzey.....	18	Weare.....	12	Claremont.....	372
Troy.....	16	Wilton.....	63	Newport.....	144
Walpole.....	57	Miscellaneous.....	121	Sunapee.....	21
Winchester.....	30	Merrimack.....	1,946	Miscellaneous.....	17
Miscellaneous.....	95	Andover.....	15		
Coos.....	990	Boscawen.....	3	All other:	
Berlin.....	560	Concord.....	1,285	Residents of other	
Colebrook.....	66	Franklin.....	235	States.....	232
Gorham.....	58	Henniker.....	29	Residents of foreign	
Lancaster.....	123	Hooksett.....	10	countries (Ameri-	
Northumberland.....	5	Hopkinton.....	10	can citizens and	
				aliens).....	20

¹ See text, p. 19.

TABLE 11.—*Individual returns for 1930, by counties, cities, and townships, showing number of returns—Continued*

NEW JERSEY

County and city	Number of returns	County and city	Number of returns	County and city	Number of returns
State total.....	192,804	Bergen—Continued.		Essex—Continued.	
Returns, Form 1040,		West Fort Lee.....	9	West Caldwell.....	77
showing no net in-		Westwood.....	501	West Orange.....	1,775
come, not included in		Woodridge.....	330	Miscellaneous.....	140
general tables.....	4,861	Wyckoff.....	119	Gloucester.....	1,674
Total in general		Miscellaneous.....	1,048	Clayton.....	67
tables.....	187,943	Burlington.....	2,436	Glassboro.....	72
Atlantic.....	4,392	Beverly.....	135	National Park.....	15
Absecon.....	64	Bordentown.....	151	Paulsboro.....	131
Atlantic City.....	2,866	Burlington.....	267	Pitman.....	324
Egg Harbor.....	75	Florence.....	43	Swedesboro.....	114
Hammonton.....	102	Medford.....	26	Wenonah.....	72
Landisville.....	3	Moorestown.....	504	Westville.....	85
Linwood.....	30	Mount Holly.....	206	Williamstown.....	49
Margate.....	200	Palmyra.....	219	Woodbury.....	522
Mays Landing.....	49	Riverside.....	101	Miscellaneous.....	223
Northfield.....	49	Riverton.....	346	Hudson.....	31,043
Pleasantville.....	247	Roebling.....	41	Arlington.....	1,402
Somers Point.....	28	Miscellaneous.....	397	Bayonne.....	3,094
Ventnor.....	607	Camden.....	6,427	East Newark.....	57
Miscellaneous.....	72	Audubon.....	353	Guttenberg.....	177
Bergen.....	22,957	Barrington.....	39	Harrison.....	338
Allendale.....	181	Bellmawr.....	5	Hoboken.....	2,450
Bergenfield.....	480	Berlin.....	60	Hudson Heights.....	73
Bogota.....	668	Blackwood.....	45	Jersey City.....	15,229
Carlstadt.....	248	Brooklawn.....	33	Kearney.....	608
Cliffside.....	209	Camden.....	1,670	North Bergen.....	1,427
Cliffside Park.....	66	Clementon.....	50	Secaucus.....	193
Closter.....	183	Collingswood.....	992	Union City.....	2,971
Cresskill.....	111	Gloucester.....	267	Weehawken.....	1,452
Demarest.....	73	Haddonfield.....	980	West New York.....	1,561
Dumont.....	347	Haddon Heights.....	545	Miscellaneous.....	11
East Paterson.....	67	Laurel Springs.....	57	Hunterdon.....	829
East Rutherford.....	193	Lindenwald.....	17	Flemington.....	187
Edgewater.....	193	Magnolia.....	31	Frenchtown.....	36
Emerson.....	36	Merchantville.....	754	Highbridge.....	78
Englewood.....	1,830	Mount Ephraim.....	19	Lambertville.....	172
Fairlawn.....	201	Oaklyn.....	139	Miscellaneous.....	356
Fairview.....	120	Runnemede.....	19	Mercer.....	6,651
Fort Lee.....	235	Westmont.....	126	Highstown.....	199
Garfield.....	357	Woodlynne.....	45	Hopewell.....	69
Glenrock.....	535	Miscellaneous.....	181	Pennington.....	77
Grantwood.....	795	Cape May.....	769	Princeton.....	1,330
Hackensack.....	1,847	Cape May.....	146	Trenton.....	4,727
Harrington Park.....	87	Cape May Court		Miscellaneous.....	249
Hasbrouck Heights.....	573	House.....	55	Middlesex.....	6,168
Haworth.....	86	Ocean City.....	238	Carteret.....	271
Hillsdale.....	184	Wildwood.....	235	Cranbury.....	60
Leonia.....	632	Woodbine.....	18	Dunellen.....	339
Little Ferry.....	118	Miscellaneous.....	77	East Brunswick.....	2
Lodi.....	177	Cumberland.....	1,136	Highland Park.....	361
Lyndhurst.....	728	Bridgeton.....	436	Jamesburg.....	37
Maywood.....	258	Millville.....	217	Lincoln.....	5
Midland Park.....	172	Port Norris.....	18	Metuchen.....	449
Montvale.....	98	Vineland.....	398	Middlesex.....	9
Moonachie.....	11	Miscellaneous.....	67	Milltown.....	102
New Milford.....	57	Essex.....	56,842	New Brunswick.....	1,556
North Arlington.....	299	Belleville.....	1,222	Old Bridge.....	14
North Vale.....	20	Bloomfield.....	2,876	Perth Amboy.....	1,279
Norwood.....	49	Caldwell.....	619	Plainsboro.....	37
Oradell.....	286	Cedar Grove.....	81	Piscataway.....	3
Palisade Park.....	360	East Orange.....	9,003	Sayreville.....	67
Paramus.....	20	Essex Falls.....	192	South Amboy.....	274
Park Ridge.....	121	Glenridge.....	1,377	South Plainfield.....	40
Ramsey.....	210	Irvington.....	2,982	South River.....	198
Ridgefield.....	312	Livingston.....	100	Woodbridge.....	385
Ridgefield Park.....	859	Marlwood.....	2,791	Miscellaneous.....	380
Ridgewood.....	2,004	Millburn.....	421	Monmouth.....	5,844
Rochelle Park.....	134	Montclair.....	5,036	Asbury Park.....	957
Rutherford.....	1,866	Newark.....	20,846	Atlantic Highlands.....	119
Teaneck.....	1,044	North Caldwell.....	45	Avon.....	65
Tenafly.....	558	Nutley.....	1,390	Belmar.....	172
Wallington.....	82	Orange.....	2,387	Bradley Beach.....	138
Waldwick.....	38	Roseland.....	44	Eatontown.....	30
West Englewood.....	532	Short Hills.....	559	Fair Haven.....	36
		South Orange.....	2,262	Freehold.....	376
		Verona.....	617	Highlands.....	42

TABLE 11.—*Individual returns for 1930, by counties, cities, and townships, showing number of returns—Continued*

NEW JERSEY—Continued

County and city	Num-ber of returns	County and city	Num-ber of returns	County and city	Num-ber of returns
Monmouth—Continued		Ocean—Continued.		Sussex—Continued.	
Keansburg.....	36	Toms River.....	176	Ogdensburg.....	26
Keyport.....	196	Tuckerton.....	18	Sparta.....	32
Little Silver.....	68	Miscellaneous.....	214	Stanhope.....	52
Long Branch.....	548	Passaic.....	13, 336	Sussex.....	64
Manasquan.....	118	Bloomington.....	25	Vernon.....	3
Matawan.....	104	Clifton.....	1, 590	Miscellaneous.....	89
Neptune City.....	66	Haledon.....	109	Union.....	19, 316
Ocean Grove.....	148	Hawthorne.....	643	Cranford.....	1, 066
Ocean Port.....	14	Little Falls.....	243	Elizabeth.....	6, 139
Red Bank.....	886	North Haledon.....	19	Fanwood.....	173
Rumson.....	108	Passaic.....	3, 235	Garwood.....	88
Sea Bright.....	50	Paterson.....	6, 686	Hillside.....	860
Spring Lake.....	194	Pompton Lakes.....	163	Kenilworth.....	35
Union Beach.....	1	Prospect Park.....	35	Linden.....	406
Miscellaneous.....	872	Ringwood Manor.....	12	New Providence.....	41
Morris.....	6, 055	Totowa.....	73	Plainfield.....	3, 416
Boonton.....	558	Wanaque.....	13	Rahway.....	963
Butler.....	157	Wayne.....	32	Roselle.....	841
Chatham.....	488	West Paterson.....	28	Roselle Park.....	532
Chester.....	35	Miscellaneous.....	430	Scotch Plains.....	116
Denville.....	88	Salem.....	705	Springfield.....	173
Dover.....	725	Carneys Point.....	35	Summit.....	1, 741
Florham Park.....	23	Elmer.....	35	Union.....	456
Hanover.....	18	Penns Grove.....	186	Westfield.....	2, 134
Hibernia.....	3	Salem.....	301	Miscellaneous.....	136
Lake Hopatcong.....	10	Woodstown.....	90	Warren.....	1, 251
Lincoln Park.....	66	Miscellaneous.....	58	Alpha.....	15
Madison.....	670	Somerset.....	2, 373	Belvidere.....	62
Mendham.....	88	Bedminster.....	21	Blairtown.....	41
Montville.....	34	Bernardsville.....	220	Hackettstown.....	154
Morris Plains.....	156	Bound Brook.....	572	Oxford.....	23
Morristown.....	1, 569	Gladstone.....	51	Phillipsburg.....	579
Mountain Lakes.....	299	Manville.....	33	Washington.....	274
Netcong.....	95	North Plainfield.....	378	Miscellaneous.....	103
Pequannock.....	21	Peapack.....	29		
Riverdale.....	23	Raritan.....	82	All other:	
Rockaway.....	133	Somerville.....	661	Residents of other	
Wharton.....	146	South Bound Brook.....	30	States.....	1, 551
Miscellaneous.....	650	Miscellaneous.....	296	Residents of foreign	
Ocean.....	795	Sussex.....	665	countries (Ameri-	
Lakewood.....	268	Franklin.....	85	can citizens and	
New Egypt.....	18	Hamburg.....	30	aliens).....	89
Point Pleasant.....	101	Newton.....	284		

NEW MEXICO

State total.....	6, 653	Dona Ana.....	266	McKinley.....	368
Returns, Form 1040,		Las Cruces.....	156	Gallup.....	292
showing no net in-		Miscellaneous.....	110	Miscellaneous.....	76
come, not included in		Eddy.....	359		
general tables.....	365	Artesia.....	110	Mora: Miscellaneous.....	32
		Carlsbad.....	204		
Total in general		Miscellaneous.....	45	Otero.....	108
tables.....	6, 288	Grant.....	436	Alamogordo.....	70
Bernalillo.....	1, 428	Silver City.....	196	Tularosa.....	18
Albuquerque.....	1, 426	Miscellaneous.....	240	Miscellaneous.....	20
Miscellaneous.....	2	Guadalupe.....	58	Quay.....	170
		Santa Rosa.....	28	Tucumcari.....	146
Catron: Miscellaneous.....	8	Miscellaneous.....	30	Miscellaneous.....	24
Chaves.....	606	Harding: Miscellaneous.....	31	Rio Arriba: Miscellane-	59
Roswell.....	574			ous.....	
Miscellaneous.....	32	Hidalgo.....	79	Roosevelt.....	84
Colfax.....	407	Lordsburg.....	61	Portales.....	53
Raton.....	272	Miscellaneous.....	18	Miscellaneous.....	31
Miscellaneous.....	135	Lea: Miscellaneous.....	290	Sandoval: Miscellaneous.....	41
Curry.....	272				
Clovis.....	254	Lincoln.....	80	San Juan.....	70
Miscellaneous.....	18	Carrizozo.....	41	Farmington.....	33
		Miscellaneous.....	39	Miscellaneous.....	37
De Baca: Miscellaneous.....	32	Luna.....	118	San Miguel.....	296
		Deming.....	107	Las Vegas.....	250
		Miscellaneous.....	11	Miscellaneous.....	46

TABLE 11.—*Individual returns for 1930, by counties, cities, and townships, showing number of returns—Continued*

NEW MEXICO—Continued

County and city	Number of returns	County and city	Number of returns	County and city	Number of returns
Santa Fe.....	514	Taos: Miscellaneous.....	57	All other:	
Santa Fe.....	481			Residents of other	
Miscellaneous.....	33	Torrance.....	37	States.....	63
Sierra.....	35	Mountainair.....	12	Residents of foreign	
Hot Springs.....	19	Miscellaneous.....	25	countries (Ameri-	
Miscellaneous.....	16	Union.....	73	can citizens and	
Socorro.....	67	Clayton.....	53	aliens).....	14
Magdalena.....	24	Miscellaneous.....	20		
Socorro.....	33	Valencia.....	95		
Miscellaneous.....	10	Belen.....	59		
		Miscellaneous.....	36		

NEW YORK

State total.....	743,998	Chautauqua—Contd.		Erie—Continued.	
Returns, Form, 1040,		Falconer.....	64	Hamburg.....	492
showing no net in-		Fredonia.....	193	Kenmore.....	1,710
come, not included in		Jamestown.....	2,239	Lackawanna.....	400
general tables.....	29,418	Lakewood.....	44	Lancaster.....	275
Adjustment—subtract		Mayville.....	43	North Collins.....	35
to reconcile with gen-		Silver Creek.....	120	Orchard Park.....	111
eral tables ¹	3,014	Westfield.....	149	Sloan.....	10
Total in general		Miscellaneous.....	273	Springville.....	102
tables.....	711,566	Chemung.....	2,419	Tonawanda.....	524
Albany.....	9,137	Elmira.....	2,250	Williamsville.....	320
Albany.....	7,301	Elmira Heights.....	62	Miscellaneous.....	1,202
Cohoes.....	609	Horseheads.....	63	Essex.....	689
Colonie.....	11	Miscellaneous.....	44	Keeseville.....	36
Delmar.....	133	Chenango.....	784	Lake Placid.....	138
Green Island.....	101	Bainbridge.....	62	Port Henry.....	87
Menands.....	84	Greene.....	73	Ticonderoga.....	121
Ravena.....	44	New Berlin.....	56	Westport.....	30
Watervliet.....	408	Norwich.....	388	Miscellaneous.....	277
Miscellaneous.....	446	Oxford.....	45	Franklin.....	1,233
Allegany.....	847	Sherburne.....	66	Chateaugay.....	40
Andover.....	32	Miscellaneous.....	94	Malone.....	367
Belmont.....	35	Clinton.....	765	Saranac Lake.....	497
Bolivar.....	142	Champlain.....	29	Tupper Lake.....	115
Cuba.....	30	Dannemora.....	14	Miscellaneous.....	214
Friendship.....	84	Plattsburg.....	485	Fulton.....	1,638
Wellsville.....	340	Rouses Point.....	105	Broadalbin.....	46
Miscellaneous.....	184	Miscellaneous.....	132	Gloversville.....	1,030
Bronx: New York City ²	29,771	Columbia.....	1,247	Johnstown.....	466
Broome.....	4,551	Chatham.....	156	Northville.....	49
Binghamton.....	3,455	Hudson.....	611	Miscellaneous.....	47
Deposit.....	80	Philmont.....	36	Genesee.....	960
Endicott.....	450	Valatie.....	41	Batavia.....	585
Johnson City.....	342	Miscellaneous.....	403	Le Roy.....	170
Port Dickinson.....	10	Cortland.....	914	Oakfield.....	63
Union. (See Endi-		Cortland.....	732	Miscellaneous.....	142
cott.).....		Homer.....	101	Greene.....	582
Miscellaneous.....	214	McGraw.....	27	Athens.....	32
Cattaraugus.....	1,916	Miscellaneous.....	54	Catskill.....	264
Allegany.....	52	Delaware.....	703	Coxsackie.....	70
Cattaraugus.....	42	Delhi.....	101	Miscellaneous.....	216
Franklinville.....	64	Hancock.....	70	Hamilton: Miscellane-	
Gowanda.....	156	Sidney.....	96	ous.....	75
Little Valley.....	36	Stamford.....	65	Herkimer.....	1,570
Olean.....	913	Walton.....	118	Dolgeville.....	98
Randolph.....	34	Miscellaneous.....	253	Frankfort.....	119
Salamanca.....	372	Dutchess.....	3,506	Herkimer.....	342
Miscellaneous.....	247	Beacon.....	366	Ilion.....	353
Cayuga.....	1,878	Millbrook.....	158	Little Falls.....	414
Auburn.....	1,588	Pawling.....	118	Mohawk.....	57
Moravia.....	43	Poughkeepsie.....	1,959	Miscellaneous.....	187
Weedsport.....	54	Rhinebeck.....	102	Jefferson.....	2,550
Miscellaneous.....	193	Wappingers Falls.....	124	Adams.....	80
Chautauqua.....	3,655	Miscellaneous.....	679	Alexandria Bay.....	67
Brocton.....	29	Erie.....	36,346	Carthage.....	214
Celeron.....	11	Akron.....	75	Clayton.....	90
Dunkirk.....	490	Angola.....	65	Dexter.....	23
		Blasdell.....	50	Watertown.....	1,728
		Buffalo.....	30,482	Miscellaneous.....	348
		Dewey.....	83		
		East Aurora.....	410		

¹ See text, p. 19.² See footnote on p. 179.³ Includes Union.

TABLE 11.—*Individual returns for 1930, by counties, cities, and townships, showing number of returns—Continued*

NEW YORK—Continued

County and city	Num-ber of returns	County and city	Num-ber of returns	County and city	Num-ber of returns
Kings: Brooklyn ⁶	99,420	Nassau—Continued.		Orange—Continued.	
Lewis.....	368	Stewart Manor.....	105	Warwick.....	174
Lowville.....	193	Valley Stream.....	554	Miscellaneous.....	621
Miscellaneous.....	175	Westbury.....	263	Orleans.....	604
Livingston.....	760	Williston Park.....	111	Albion.....	220
Avon.....	110	Miscellaneous.....	2,242	Holley.....	72
Caledonia.....	54	New York: New York		Medina.....	227
Dansville.....	237	City ⁶	338,883	Miscellaneous.....	85
Geneseo.....	113	Niagara.....	5,396	Oswego.....	1,534
Mount Morris.....	65	Lewiston.....	60	Fulton.....	399
Nunda.....	42	Lockport.....	1,106	Mexico.....	27
Miscellaneous.....	139	Middleport.....	63	Oswego.....	773
Madison.....	1,088	Niagara Falls.....	3,294	Phoenix.....	70
Canastota.....	110	North Tonawanda.....	655	Pulaski.....	96
Cazenovia.....	145	Miscellaneous.....	218	Miscellaneous.....	169
Hamilton.....	144	Oneida.....	6,426	Otsego.....	1,167
Oneida.....	479	Boonville.....	80	Cooperstown.....	198
Miscellaneous.....	210	Camden.....	66	Oneonta.....	656
Monroe.....	19,902	Clinton.....	17	Richfield Springs.....	34
Brockport.....	160	New Hartford.....	218	Unadilla.....	42
East Rochester.....	185	New York Mills.....	38	Miscellaneous.....	237
Fairport.....	249	Oriskany.....	20	Putnam.....	562
Honeoye Falls.....	47	Rome.....	918	Brewster.....	219
Pittsford.....	175	Sherrill.....	93	Cold Spring.....	98
Rochester.....	18,120	Utica.....	4,208	Miscellaneous.....	245
Spencerport.....	85	Waterville.....	66	Queens: New York	
Webster.....	90	Whitesboro.....	114	City ⁶	41,864
Miscellaneous.....	791	Yorkville.....	40	Rensselaer.....	4,191
Montgomery.....	1,607	Miscellaneous.....	388	Castleton.....	88
Amsterdam.....	1,117	Onondaga.....	12,753	Hoosick Falls.....	152
Canajoharie.....	155	Baldwinsville.....	165	Rensselaer.....	411
Fonda.....	35	Camillus.....	56	Troy.....	3,241
Fort Plain.....	139	East Syracuse.....	198	Miscellaneous.....	299
St. Johnsville.....	71	Fayetteville.....	144	Richmond: New York	
Miscellaneous.....	90	Jordan.....	33	City ⁶	4,649
Nassau.....	17,650	Liverpool.....	86	Rockland.....	2,322
Baldwin.....	671	Manlius.....	79	Haverstraw.....	269
Bayville.....	50	Marcellus.....	58	Hilburn.....	41
Bellerose.....	410	North Syracuse.....	43	Nanuet.....	68
Cedarhurst.....	399	Skaneateles.....	200	Nyack.....	578
East Rockaway.....	138	Solvay.....	169	Pearl River.....	175
Farmingdale.....	193	Syracuse.....	11,213	Piermont.....	66
Floral Park.....	807	Miscellaneous.....	309	Sloatsburg.....	37
Freeport.....	1,152	Ontario.....	1,642	South Nyack.....	49
Garden City.....	1,052	Canandaigua.....	340	Spring Valley.....	207
Glen Cove.....	568	Clifton Springs.....	130	Suffern.....	297
Great Neck.....	1,004	Geneva.....	858	West Haverstraw.....	39
Great Neck Estates.....	8	Manchester.....	27	Miscellaneous.....	496
Hempstead.....	1,527	Naples.....	42	St. Lawrence.....	1,788
Hewlett.....	226	Phelps.....	58	Canton.....	178
Hicksville.....	296	Shortsville.....	55	Gouverneur.....	171
Inwood.....	101	Victor.....	82	Massena.....	344
Island Park.....	27	Miscellaneous.....	4,101	Norwood.....	56
Lawrence.....	242	Orange.....	4,101	Ogdensburg.....	499
Locust Valley.....	142	Chester.....	46	Potsdam.....	228
Long Beach.....	432	Cornwall.....	74	Miscellaneous.....	312
Lynbrook.....	1,084	Cornwall on the		Saratoga.....	1,702
Malverne.....	103	Hudson.....	95	Ballston Spa.....	219
Minerva.....	450	Goshen.....	187	Corinth.....	53
New Hyde Park.....	134	Highland Falls.....	87	Mechanicville.....	254
Old Westbury.....	13	Maybrook.....	32	Saratoga Springs.....	626
Oyster Bay.....	298	Middletown.....	924	Schuylerville.....	48
Port Washington.....	708	Monroe.....	116	South Glens Falls.....	56
Rockville Center.....	1,557	Newburgh.....	1,172	Stillwater.....	37
Roosevelt.....	150	Port Jervis.....	449	Waterford.....	231
Roslyn.....	201	Walden.....	124	Miscellaneous.....	178
Sea Cliff.....	232				

⁶ New York City:

Counties—

Bronx.....

Kings (Brooklyn).....

New York.....

Queens.....

Richmond.....

Number
of returns

29,771

99,420

338,883

41,864

4,649

Total.....

514,587

TABLE 11.—*Individual returns for 1930, by counties, cities, and townships, showing number of returns—Continued*

NEW YORK—Continued

County and city	Number of returns	County and city	Number of returns	County and city	Number of returns
Schenectady.....	6,797	Tioga.....	489	Westchester—Contd.	
Schenectady.....	6,131	Owego.....	208	Hartsdale.....	174
Scotia.....	550	Waverly.....	203	Hastings upon Hud-	
Miscellaneous.....	116	Miscellaneous.....	78	son.....	394
Schoharie.....	314	Tompkins.....	1,703	Hawthorne.....	80
Cobleskill.....	170	Groton.....	89	Irvington.....	230
Miscellaneous.....	144	Ithaca.....	1,501	Katonah.....	209
Schuyler.....	215	Trumansburg.....	43	Larchmont.....	981
Montour Falls.....	70	Miscellaneous.....	70	Mamaroneck.....	604
Watkins Glen.....	122	Ulster.....	2,013	Mount Kisco.....	470
Miscellaneous.....	23	Ellenville.....	121	Mount Vernon.....	4,393
Seneca.....	448	Kingston.....	1,188	New Rochelle.....	3,881
Seneca Falls.....	265	Marlboro.....	69	North Pelham.....	96
Waterloo.....	99	New Paltz.....	45	North Tarrytown.....	301
Miscellaneous.....	84	Saugerties.....	218	Ossining.....	833
Steuben.....	1,871	Miscellaneous.....	372	Peekskill.....	900
Addison.....	41	Warren.....	1,249	Pelham.....	502
Bath.....	160	Glens Falls.....	1,023	Pelham Manor.....	374
Canistota.....	68	Miscellaneous.....	226	Pleasantville.....	449
Corning.....	600	Washington.....	929	Port Chester.....	1,227
Hammondsport.....	48	Cambridge.....	83	Rye.....	734
Hornell.....	670	Fort Edward.....	99	Scarsdale.....	1,422
Painted Post.....	95	Granville.....	130	Tarrytown.....	527
Wayland.....	66	Greenwich.....	98	Tuckahoe.....	650
Miscellaneous.....	123	Hudson Falls.....	247	White Plains.....	2,212
Suffolk.....	7,262	Salem.....	50	Yonkers.....	6,087
Amityville.....	354	Whitehall.....	153	Miscellaneous.....	653
Bayshore.....	453	Miscellaneous.....	69	Wyoming.....	431
Brightwaters.....	107	Wayne.....	1,075	Arcade.....	51
East Hampton.....	198	Clyde.....	62	Attica.....	63
Greenport.....	182	Lyons.....	166	Perry.....	84
Huntington.....	841	Newark.....	331	Warsaw.....	147
Islip.....	202	Palmyra.....	148	Miscellaneous.....	86
Lindenhurst.....	140	Sodus.....	91	Yates.....	300
Northport.....	271	Walcott.....	43	Dundee.....	39
Patchogue.....	485	Miscellaneous.....	234	Penn Yan.....	200
Port Jefferson.....	193	Westchester.....	31,223	Miscellaneous.....	61
Riverhead.....	390	Ardley.....	69		
Sag Harbor.....	107	Ardley on Hudson.....	45	All other:	
Sayville.....	241	Bedford Hills.....	90	Residents of other	
Southampton.....	339	Briarcliff Manor.....	118	States.....	8,303
Miscellaneous.....	2,350	Bronxville.....	1,442	Residents of foreign	
Sullivan.....	1,009	Buchanan.....	25	countries (Ameri-	
Liberty.....	175	Chappaqua.....	161	can citizens and	
Monticello.....	189	Croton on Hudson.....	174	aliens).....	252
Roscoe.....	129	Dobbs Ferry.....	310		
South Fallsburg.....	131	Elmsford.....	96		
Miscellaneous.....	385	Harmon on Hudson.....	65		
		Harrison.....	245		

NORTH CAROLINA

State total.....	26,179	Alleghany: Miscellane-		Brunswick.....	24
Returns, Form 1040,		ous.....	3	Southport.....	21
showing no net in-		Anson.....	88	Miscellaneous.....	3
come, not included in	1,564	Wadesboro.....	70	Buncombe.....	1,794
general tables.....		Miscellaneous.....	18	Asheville.....	1,561
Adjustment—add to		Ashe: Miscellaneous.....	15	Miscellaneous.....	233
reconcile with general	601	Avery: Miscellaneous.....	11	Burke.....	143
tables.....		Beaufort.....	191	Morganton.....	107
Total in general	25,216	Belhaven.....	9	Valdese.....	19
tables.....		Washington.....	172	Miscellaneous.....	17
Alamance.....	435	Miscellaneous.....	10	Cabarrus.....	214
Burlington.....	330	Bertie.....	62	Concord.....	146
Graham.....	37	Aulander.....	3	Kannapolis.....	56
Haw River.....	6	Windsor.....	30	Miscellaneous.....	12
Mebane.....	34	Miscellaneous.....	29	Caldwell.....	156
Miscellaneous.....	28			Granite Falls.....	9
Alexander.....	24	Bladen: Miscellaneous.....	21	Lenoir.....	142
Taylorsville.....	20			Miscellaneous.....	5
Miscellaneous.....	4			Camden: Miscellaneous.....	6

* See text, p. 19.

TABLE 11.—*Individual returns for 1930, by counties, cities, and townships, showing number of returns—Continued*

NORTH CAROLINA—Continued

County and city	Number of returns	County and city	Number of returns	County and city	Number of returns
Carteret.....	112	Gaston—Continued.....		McDowell.....	91
Beaufort.....	59	McAdenville.....	1	Marion.....	78
Morehead City.....	37	Mount Holly.....	41	Miscellaneous.....	13
Miscellaneous.....	16	Stanley.....	4	Madison.....	19
Caswell: Miscellaneous.....	9	Miscellaneous.....	14	Marshall.....	14
Catawba.....	301	Gates: Miscellaneous.....	6	Miscellaneous.....	5
Hickory.....	225	Graham: Miscellaneous.....	6	Martin.....	55
Maiden.....	10	Granville.....	117	Robersonville.....	13
Newton.....	49	Oxford.....	104	Williamston.....	34
Miscellaneous.....	17	Miscellaneous.....	13	Miscellaneous.....	8
Chatham.....	36	Greene: Miscellaneous.....	12	Mecklenburg.....	3,923
Siler City.....	21	Guilford.....	2,785	Charlotte.....	3,824
Miscellaneous.....	15	Gibsonville.....	16	Cornelius.....	5
Cherokee.....	30	Greensboro.....	1,890	Davidson.....	65
Andrews.....	19	High Point.....	807	Pineville.....	1
Murphy.....	10	Miscellaneous.....	72	Miscellaneous.....	28
Miscellaneous.....	1	Halifax.....	246	Mitchell.....	27
Chowan: Edenton.....	72	Enfield.....	50	Spruce Pine.....	19
Clay: Miscellaneous.....	1	Roanoke Rapids.....	49	Miscellaneous.....	8
Cleveland.....	181	Rosemary.....	47	Montgomery.....	62
Kings Mountain.....	35	Scotland Neck.....	40	Mount Gilead.....	21
Shelby.....	125	Weldon.....	50	Troy.....	23
Miscellaneous.....	21	Miscellaneous.....	10	Miscellaneous.....	18
Columbus.....	87	Harnett.....	99	Moore.....	280
Chadbourn.....	12	Dunn.....	61	Aberdeen.....	55
Tabor.....	13	Miscellaneous.....	38	Carthage.....	16
Whiteville.....	35	Haywood.....	138	Southern Pines.....	93
Miscellaneous.....	27	Canton.....	84	Miscellaneous.....	116
Craven.....	243	Hazelwood.....	4	Nash.....	52
New Bern.....	237	Waynesville.....	41	Nashville.....	12
Miscellaneous.....	6	Miscellaneous.....	9	Spring Hope.....	22
Cumberland.....	344	Henderson.....	156	Miscellaneous.....	18
Fayetteville.....	307	East Flat Rock.....	4	New Hanover.....	1,213
Miscellaneous.....	37	Hendersonville.....	137	Wilmington.....	1,206
Currituck: Miscellaneous.....		Miscellaneous.....	15	Miscellaneous.....	7
Dare: Miscellaneous.....	15	Hertford.....	59	Northampton: Miscellaneous.....	71
Davidson.....	289	Ahaskie.....	30	Onslow: Miscellaneous.....	16
Lexington.....	156	Murfreesboro.....	17	Orange.....	113
Thomasville.....	120	Miscellaneous.....	12	Carrboro.....	2
Miscellaneous.....	13	Hoke.....	17	Chapel Hill.....	72
Davie.....	30	Raeford.....	15	Hillsboro.....	33
Coolidge.....	9	Miscellaneous.....	2	Miscellaneous.....	6
Mocksville.....	17	Hyde: Miscellaneous.....	6	Pamlico: Miscellaneous.....	19
Miscellaneous.....	4	Iredell.....	286	Pasquotank: Elizabeth City.....	281
Duplin.....	71	Mooresville.....	71	Pender.....	12
Kenansville.....	5	Statesville.....	208	Burgaw.....	9
Warsaw.....	20	Miscellaneous.....	7	Miscellaneous.....	3
Miscellaneous.....	46	Jackson.....	40	Perquimans.....	36
Durham.....	1,290	Sylva.....	25	Hertford.....	32
Durham.....	1,289	Miscellaneous.....	15	Miscellaneous.....	4
Miscellaneous.....	1	Johnston.....	124	Person.....	106
Edgecombe.....	709	Bensen.....	15	Roxboro.....	93
Rocky Mount.....	542	Clayton.....	28	Miscellaneous.....	13
Tarboro.....	128	Selma.....	11	Pitt.....	286
Miscellaneous.....	39	Smithfield.....	56	Ayden.....	16
Forsyth.....	1,837	Miscellaneous.....	14	Bethel.....	1
Kenersville.....	17	Jones: Miscellaneous.....	1	Farmville.....	41
Winston-Salem.....	1,782	Lee.....	109	Greenville.....	204
Miscellaneous.....	38	Sanford.....	101	Miscellaneous.....	24
Franklin.....	55	Miscellaneous.....	8	Polk.....	56
Franklinton.....	17	Lenoir.....	222	Tryon.....	48
Louisburg.....	31	Kinston.....	205	Miscellaneous.....	8
Miscellaneous.....	7	La Grange.....	14	Randolph.....	134
Gaston.....	596	Miscellaneous.....	3	Asheboro.....	88
Belmont.....	90	Lincoln.....	69	Ramseur.....	13
Bessemer City.....	7	Lincolnton.....	68	Randleman.....	11
Cherryville.....	13	Miscellaneous.....	1	Miscellaneous.....	22
Dallas.....	13	Macon.....	18	Richmond.....	197
Gastonia.....	400	Franklin.....	10	Hamlet.....	103
Lowell.....	13	Miscellaneous.....	8	Rockingham.....	90
				Miscellaneous.....	4

TABLE 11.—*Individual returns for 1930, by counties, cities, and townships, showing number of returns—Continued*

NORTH CAROLINA—Continued

County and city	Num-ber of returns	County and city	Num-ber of returns	County and city	Num-ber of returns
Robeson.....	190	Stanley.....	177	Washington.....	37
Fairmont.....	14	Albemarle.....	133	Plymouth.....	34
Lumberton.....	87	Badin.....	30	Miscellaneous.....	3
Maxton.....	22	Norwood.....	9	Watauga.....	18
Red Springs.....	43	Miscellaneous.....	5	Boone.....	8
St. Pauls.....	8	Stokes.....	29	Miscellaneous.....	10
Miscellaneous.....	16	Walnut Cove.....	16	Wayne.....	370
Rockingham.....	334	Miscellaneous.....	13	Fremont.....	13
Draper.....	9	Surry.....	226	Goldsboro.....	301
Leaksville.....	62	Elkin.....	47	Mount Olive.....	52
Madison.....	30	Mount Airy.....	152	Miscellaneous.....	4
Mayodan.....	8	Pilot Mountain.....	12	Wilkes.....	108
Reidsville.....	174	Miscellaneous.....	15	North Wilkesboro.....	90
Spray.....	35	Swain.....	35	Wilkesboro.....	10
Miscellaneous.....	16	Bryson City.....	18	Miscellaneous.....	8
Rowan.....	534	Miscellaneous.....	17	Wilson.....	417
China Grove.....	13	Transylvania.....	43	Wilson.....	378
East Spencer.....	7	Brevard.....	38	Miscellaneous.....	39
Landis.....	9	Miscellaneous.....	5	Yadkin.....	14
Salisbury.....	430	Tyrrell: Miscellaneous.....	7	Jonesville.....	1
Spencer.....	60	Union.....	105	Miscellaneous.....	13
Miscellaneous.....	15	Monroe.....	96	Yancey: Miscellaneous.....	6
Rutherford.....	108	Miscellaneous.....	9		
Caroleen.....	2	Vance.....	222	All other:	
Cliffside.....	12	Henderson.....	212	Residents of other	
Forest City.....	27	Miscellaneous.....	10	States.....	244
Henrietta.....	6	Wake.....	1,620	Residents of foreign	
Rutherfordton.....	36	Raleigh.....	1,505	countries (Ameri-	
Spindale.....	15	Wake Forest.....	39	can citizens and	
Miscellaneous.....	10	Wendell.....	18	aliens).....	16
Sampson.....	51	Miscellaneous.....	58		
Clinton.....	40	Warren.....	114		
Miscellaneous.....	11	Littleton.....	29		
Scotland.....	85	Warrenton.....	59		
Laurinburg.....	70	Miscellaneous.....	26		
Miscellaneous.....	15				

NORTH DAKOTA

State total.....	9,064	Cavalier.....	96	Hettinger.....	77
Returns, Form 1040,		Langdon.....	33	Mott.....	38
showing no net in-		Miscellaneous.....	63	Miscellaneous.....	39
come, not included in		Dickey.....	104		
general tables.....	491	Ellendale.....	41	Kidder: Miscellaneous.....	41
Adjustment—subtract to		Oakes.....	44	La Moure: Miscellane-	
reconcile with general		Miscellaneous.....	19	ous.....	92
tables ¹	311	Divide.....	61	Logan: Miscellaneous.....	28
		Crosby.....	32	McHenry: Miscellane-	
Total in general		Miscellaneous.....	29	ous.....	133
tables.....	8,262				
Adams.....	69	Dunn: Miscellaneous.....	22	McIntosh.....	55
Hettinger.....	50	Eddy.....	75	Ashley.....	22
Miscellaneous.....	19	New Rockford.....	60	Wishek.....	19
Barnes.....	230	Miscellaneous.....	15	Miscellaneous.....	14
Valley City.....	198	Emmons.....	31		
Miscellaneous.....	32	Linton.....	14	McKenzie: Miscellane-	
Benson: Miscellaneous.....	75	Miscellaneous.....	17	ous.....	31
Billings: Miscellaneous.....	4	Foster.....	67	McLean.....	120
Bottineau.....	100	Carrington.....	59	Garrison.....	27
Bottineau City.....	37	Miscellaneous.....	8	Wilton.....	28
Miscellaneous.....	63	Golden Valley.....	47	Miscellaneous.....	65
Bowman: Miscellaneous.....	55	Beach.....	36		
Burke: Miscellaneous.....	88	Miscellaneous.....	11	Mercer: Miscellaneous.....	52
Burleigh.....	543	Grand Forks.....	834		
Bismarck.....	527	Grand Forks.....	750	Morton.....	288
Miscellaneous.....	16	Miscellaneous.....	84	Hebron.....	29
Cass.....	1,794	Grant: Miscellaneous.....	27	Mandan.....	192
Casselton.....	49	Griggs.....	42	Miscellaneous.....	67
Fargo.....	1,612	Cooperstown.....	30		
Miscellaneous.....	133	Miscellaneous.....	12	Mountrail: Miscellane-	
				ous.....	82
				Nelson: Miscellaneous.....	65

¹ See text, p. 19.

TABLE 11.—Individual returns for 1930, by counties, cities, and townships, showing number of returns—Continued

NORTH DAKOTA—Continued

County and city	Num- ber of returns	County and city	Num- ber of returns	County and city	Num- ber of returns
Oliver: Miscellaneous	7	Rolette: Miscellaneous	46	Walsh	158
Pembina: Miscellaneous	101	Sargent: Miscellaneous	21	Grafton	64
		Sheridan: Miscellaneous	29	Park River	37
Pierce	68	Sloux: Miscellaneous	6	Miscellaneous	57
Rugby	53	Slope: Miscellaneous	17	Ward	805
Miscellaneous	15			Kenmare	51
Ramsey	329	Stark	126	Minot	701
Devils Lake	229	Dickinson	69	Miscellaneous	53
Miscellaneous	100	Miscellaneous	57	Wells	148
Ransom	120			Harvey	82
Enderlin	60	Steele: Miscellaneous	41	Miscellaneous	66
Lisbon	46			Williams	260
Miscellaneous	14	Stutsman	374	Williston	195
		Jamestown	336	Miscellaneous	65
Renville: Miscellaneous	28	Miscellaneous	38		
		Towner	100	All other:	
Richland	231	Cando	68	Residents of other	
Hankinson	27	Miscellaneous	32	States	496
Lidgerwood	23	Trails	120	Residents of foreign	
Wahpeton	120	Hillsboro	35	countries (Ameri-	
Miscellaneous	61	Mayville	36	can citizens and	
		Miscellaneous	49	aliens)	5

OHIO

State total	209,237	Belmont—Continued.		Columbiana—Contd.	
Returns, Form 1040,		Flushing	10	Leetonia	184
showing no net in-		Martins Ferry	420	Lisbon	101
come, not included in		Powhatan Point	15	Salem	498
general tables	5,766	St. Clairsville	60	Salineville	26
Adjustment—subtract		Shadyside	44	Wellsville	190
to reconcile with gen-		Yorkville. (See Jef-		Miscellaneous	51
eral tables 1	3,871	ferson County.)		Coshocton	351
Total in general		Miscellaneous	56	Coshocton	330
tables	199,600	Brown	123	West Lafayette	7
Adams	55	Georgetown	30	Miscellaneous	14
Manchester	20	Ripley	43	Crawford	913
Peebles	12	Miscellaneous	50	Bucyrus	336
West Union	8	Butler	3,002	Crestline	168
Miscellaneous	15	Hamilton	1,637	Galion	356
Allen	1,775	Middletown	1,159	Miscellaneous	53
Bluffton	49	Oxford	125	Cuyahoga	44,734
Delphos	159	Miscellaneous	81	Bay	220
Lima	1,493	Carroll	83	Bedford	417
Spencerville	35	Carrollton	57	Berea	225
Miscellaneous	39	Malvern	14	Bratenahl	60
Ashland	449	Miscellaneous	12	Brecksville	87
Ashland	360	Champaign	268	Chagrin Falls	240
Loudonville	70	Mechanicsburg	35	Cleveland	19,648
Miscellaneous	19	St. Paris	16	Cleveland Heights	7,115
Ashtabula	1,970	Urbana	202	Dover	20
Ashtabula	1,183	Miscellaneous	15	East Cleveland	3,063
Conneaut	489	Clark	2,378	Euclid Village	360
Geneva	145	New Carlisle	32	Fairview	62
Jefferson	47	South Charleston	26	Garfield Heights	114
Miscellaneous	96	Springfield	2,253	Independence	20
Athens	367	Miscellaneous	37	Lakewood	9,114
Athens	210	Clermont	351	Lyndhurst	21
Chauncey	5	Batavia	45	Maple Heights	12
Glouster	30	Bethel	35	Newburg Heights	20
Nelsonville	104	Loveland	66	North Olmstead	100
Miscellaneous	18	Milford	82	Rocky River	362
Auglaize	385	New Richmond	48	Shaker Heights	2,943
Minster	45	Williamsburg	19	Solon	32
New Bremen	46	Miscellaneous	56	South Euclid	210
St. Marys	131	Clinton	330	Strongsville	9
Wapakoneta	133	Blanchester	44	University Heights	60
Miscellaneous	30	Sabina	32	Miscellaneous	200
Belmont	1,351	Wilmington	209	Darke	431
Barnesville	112	Miscellaneous	45	Arcanum	24
Bellaire	403	Columbiana	2,798	Greenville	292
Bethesda	10	Columbiana	67	Union City	6
Bridgeport	221	East Liverpool	1,401	Versailles	44
		East Palestine	220	Miscellaneous	65

1 See text, p. 19.

TABLE 11.—*Individual returns for 1930, by counties, cities, and townships, showing number of returns—Continued*

OHIO—Continued

County and city	Num- ber of returns	County and city	Num- ber of returns	County and city	Num- ber of returns
Defiance.....	311	Hardin.....	335	Lorain—Continued.....	
Defiance.....	241	Ada.....	51	Elyria.....	1,884
Hicksville.....	54	Forest.....	25	Lorain.....	2,001
Miscellaneous.....	16	Kenton.....	228	Oberlin.....	280
Delaware.....	309	Miscellaneous.....	31	Sheffield Lake.....	10
Delaware.....	277	Harrison.....	264	Wellington.....	60
Miscellaneous.....	32	Cadiz.....	200	Miscellaneous.....	37
Erie.....	1,337	Miscellaneous.....	64	Lucas.....	15,476
Huron.....	78	Henry.....	255	Maumee.....	217
Sandusky.....	1,069	Deshler.....	28	Ottawa Hills.....	139
Vermilion.....	95	Napoleon.....	157	Sylvania.....	111
Miscellaneous.....	95	Miscellaneous.....	70	Toledo.....	14,911
Fairfield.....	521	Highland.....	309	Miscellaneous.....	98
Bremen.....	17	Greenfield.....	118	Madison.....	152
Lancaster.....	453	Hillsboro.....	136	London.....	89
Miscellaneous.....	51	Miscellaneous.....	55	Mount Sterling.....	23
Fayette.....	273	Hocking.....	162	Plain City.....	11
Washington Court		Logan.....	143	West Jefferson.....	23
House.....	245	Miscellaneous.....	19	Miscellaneous.....	6
Miscellaneous.....	28	Holmes.....	210	Mahoning.....	13,798
Franklin.....	12,060	Millersburg.....	165	Campbell.....	135
Bexley.....	308	Miscellaneous.....	45	Lowellville.....	110
Columbus.....	11,381	Huron.....	811	Sebring.....	360
East Columbus.....	14	Bellevue.....	227	Struthers.....	507
Grandview Heights.....	5	Monroeville.....	20	Youngstown.....	12,475
Upper Arlington.....	10	New London.....	41	Miscellaneous.....	208
Westerville.....	82	Norwalk.....	298	Marion.....	844
Worthington.....	113	Willard.....	189	Marion.....	808
Miscellaneous.....	147	Miscellaneous.....	36	Prospect.....	11
Fulton.....	241	Jackson.....	237	Miscellaneous.....	25
Archbold.....	27	Jackon.....	123	Medina.....	528
Delta.....	51	Oak Hill.....	23	Lodi.....	33
Swanton.....	57	Wellston.....	85	Medina.....	208
Wauseon.....	75	Miscellaneous.....	6	Wadsworth.....	219
Miscellaneous.....	31	Jefferson.....	3,033	Miscellaneous.....	70
Gallia.....	90	Adena.....	20	Meigs.....	171
Gallipolis.....	81	Amsterdam.....	12	Middleport.....	81
Miscellaneous.....	9	Brilliant.....	28	Pomeroy.....	79
Geauga.....	207	Dillonvale.....	32	Miscellaneous.....	11
Chardon.....	135	Mingo Junction.....	157	Mercer.....	215
Miscellaneous.....	72	Smithfield.....	24	Celina.....	148
Greene.....	553	Steubenville.....	2,260	Coldwater.....	29
Fairfield.....	30	Tiltonville.....	38	Fort Recovery.....	10
Osborn.....	54	Toronto.....	309	Miscellaneous.....	28
Xenia.....	334	Yorkville.....	40	Miami.....	981
Yellow Springs.....	69	Miscellaneous.....	113	Covington.....	28
Miscellaneous.....	66	Knox.....	477	Piqua.....	463
Guernsey.....	416	Fredericktown.....	25	Tippecanoe City.....	70
Byesville.....	9	Mount Vernon.....	401	Troy.....	351
Cambridge.....	376	Miscellaneous.....	51	West Milton.....	31
Miscellaneous.....	31	Lake.....	1,438	Miscellaneous.....	38
Hamilton.....	32,927	Fairport Harbor.....	74	Monroe.....	92
Addyston.....	18	Mentor.....	120	Woodfield.....	72
Arlington Heights.....	12	Painesville.....	787	Miscellaneous.....	20
Cheviot.....	271	Wickliffe.....	89	Montgomery.....	9,767
Cincinnati.....	28,684	Willoughby.....	298	Brookville.....	39
Cleves.....	63	Miscellaneous.....	70	Dayton.....	9,289
Deer Park.....	21	Lawrence.....	363	Germantown.....	65
Elmwood Place.....	124	Chesapeake.....	6	Miamisburg.....	213
Glendale.....	201	Coal Grove.....	3	West Carrollton.....	47
Harrison.....	46	Ironton.....	329	Miscellaneous.....	114
Lockland.....	259	Miscellaneous.....	25	Morgan.....	64
Madeira.....	58	Licking.....	1,007	McConnelville.....	36
Mount Healthy.....	182	Granville.....	75	Miscellaneous.....	28
North College Hill.....	44	Johnstown.....	17	Morrow.....	56
Norwood.....	1,726	Newark.....	832	Cardington.....	7
Reading.....	147	Utica.....	19	Mount Gilead.....	43
St. Bernard.....	299	Miscellaneous.....	64	Miscellaneous.....	6
Sharonville.....	50	Logan.....	341	Muskingum.....	1,303
Silverton.....	60	Bellefontaine.....	283	Dresden.....	12
Wyoming.....	406	West Liberty.....	10	Roseville.....	36
Miscellaneous.....	271	Miscellaneous.....	48	South Zanesville.....	13
Hancock.....	648	Lorain.....	4,551	Zanesville.....	1,122
Findlay.....	604	Amherst.....	217	Miscellaneous.....	120
Miscellaneous.....	44	Avon.....	62		

TABLE 11.—Individual returns for 1930, by counties, cities, and townships, showing number of returns—Continued

OHIO—Continued

County and city	Number of returns	County and city	Number of returns	County and city	Number of returns
Noble.....	26	Sandusky.....	701	Union.....	101
Caldwell.....	24	Clyde.....	70	Marysville.....	61
Miscellaneous.....	2	Fremont.....	482	Richwood.....	16
Ottawa.....	416	Gibsonburg.....	81	Miscellaneous.....	24
Elmore.....	30	Woodville.....	51	Van Wert.....	345
Genoa.....	39	Miscellaneous.....	17	Van Wert.....	306
Marblehead.....	22	Scioto.....	1,220	Miscellaneous.....	39
Oak Harbor.....	74	New Boston.....	27	Vinton.....	37
Port Clinton.....	175	Portsmouth.....	1,139	McArthur.....	24
Miscellaneous.....	76	Miscellaneous.....	54	Miscellaneous.....	13
Paulding.....	77	Seneca.....	973	Warren.....	380
Antwerp.....	16	Fostoria.....	376	Franklin.....	148
Paulding.....	33	Tiffin.....	519	Lebanon.....	128
Payne.....	15	Miscellaneous.....	78	Miscellaneous.....	104
Miscellaneous.....	13	Shelby.....	299	Washington.....	626
Perry.....	271	Sidney.....	270	Belpre.....	10
Corning.....	45	Miscellaneous.....	29	Marietta.....	547
Crooksville.....	60	Stark.....	8,214	Miscellaneous.....	69
New Lexington.....	94	Alliance.....	1,180	Wayne.....	1,245
New Straitsville.....	15	Brewster.....	54	Creston.....	24
Shawnee.....	13	Canal Fulton.....	25	Doylestown.....	26
Somerset.....	15	Canton.....	5,109	Orrville.....	241
Miscellaneous.....	29	Louisville.....	157	Rittman.....	72
Pickaway.....	210	Massillon.....	1,298	Shreve.....	20
Ashville.....	20	Minerva.....	70	Wooster.....	792
Circleville.....	168	Navarre.....	12	Miscellaneous.....	70
Miscellaneous.....	22	North Canton.....	40	Williams.....	303
Pike.....	36	Waynesburg.....	37	Bryan.....	142
Waverly.....	24	Miscellaneous.....	232	Montpelier.....	99
Miscellaneous.....	12	Summit.....	13,666	Miscellaneous.....	62
Portage.....	1,265	Akron.....	10,734	Wood.....	777
Garrettsville.....	46	Barberton.....	1,822	Bowling Green.....	174
Kent.....	735	Cuyahoga Falls.....	771	North Baltimore.....	85
Mogadore.....	46	Lakemore.....	10	Perrysburg.....	191
Ravenna.....	320	Northfield.....	17	Rossford.....	59
Miscellaneous.....	118	Miscellaneous.....	312	Miscellaneous.....	238
Preble.....	229	Trumbull.....	3,822	Wyandot.....	215
Eaton.....	118	Girard.....	591	Carey.....	55
Miscellaneous.....	111	Hubbard.....	174	Upper Sandusky.....	117
Putnam.....	180	McDonald.....	38	Miscellaneous.....	43
Columbus Grove.....	31	Newton Falls.....	197		
Leipsic.....	38	Niles.....	600	All other:	
Ottawa.....	53	Warren.....	1,991	Residents of other	
Miscellaneous.....	58	Miscellaneous.....	231	States.....	525
Richland.....	1,926	Tuscarawas.....	1,203	Residents of foreign	
Mansfield.....	1,564	Dennison.....	89	countries (Ameri-	
Plymouth.....	20	Dover.....	347	cans citizens and	
Shelby.....	287	Newcomertown.....	66	aliens).....	34
Miscellaneous.....	55	New Philadelphia.....	342		
Ross.....	668	Strasburg.....	17		
Chillicothe.....	620	Uhrichsville.....	243		
Miscellaneous.....	48	Miscellaneous.....	99		

OKLAHOMA

State total.....	35,818	Beaver.....	59	Caddo—Continued.....	
Returns, Form 1040,		Beaver.....	31	Hinton.....	16
showing no net in-		Miscellaneous.....	25	Miscellaneous.....	50
come, not included in		Beckham.....	229	Canadian.....	367
general tables.....	1,816	Elk City.....	101	El Reno.....	275
Adjustment—subtract		Erick.....	37	Yukon.....	40
to reconcile with gen-		Sayre.....	72	Miscellaneous.....	52
eral tables ¹	1,476	Miscellaneous.....	19	Carter.....	616
Total in general		Biafine.....	89	Ardmore.....	499
tables.....	32,526	Geary.....	29	Healdton.....	45
Adair.....	28	Okeene.....	16	Wilson.....	30
Stillwell.....	19	Watonga.....	26	Miscellaneous.....	42
Miscellaneous.....	9	Miscellaneous.....	18	Cherokee.....	25
Aalfala.....	95	Bryan.....	114	Tablequah.....	18
Cherokee.....	60	Durant.....	103	Miscellaneous.....	7
Miscellaneous.....	35	Caddo.....	276	Choctaw.....	68
Atoka.....	21	Anadarko.....	116	Hugo.....	59
Atoka.....	18	Apache.....	25	Miscellaneous.....	9
Miscellaneous.....	3	Carnegie.....	35	Cimarron.....	29
		Cement.....	34	Boise City.....	23
				Miscellaneous.....	6

¹ See text, p. 19.

TABLE 11.—*Individual returns for 1930, by counties, cities, and townships, showing number of returns—Continued*

OKLAHOMA—Continued

County and city	Number of returns	County and city	Number of returns	County and city	Number of returns
Cleveland	288	Johnston	22	Okfuskee	150
Norman	246	Tishomingo	10	Okemah	97
Miscellaneous	42	Miscellaneous	12	Weleetka	37
Coal	23	Kay	1,323	Miscellaneous	16
Coalgate	19	Blackwell	293	Oklahoma	8,024
Miscellaneous	4	Kaw City	44	Bethany	5
Comanche	314	Newkirk	67	Britton	21
Fort Sill	46	Ponca City	762	Edmond	92
Lawton	245	Tonkawa	117	Oklahoma City	7,868
Miscellaneous	23	Miscellaneous	40	Miscellaneous	38
Cotton	57	Kingfisher	120	Okmulgee	805
Temple	17	Hennessey	24	Beggs	27
Walters	37	Kingfisher	84	Henryetta	148
Miscellaneous	3	Miscellaneous	12	Morris	30
Craig	78	Kiowa	190	Okmulgee	590
Vinita	69	Hobart	118	Miscellaneous	10
Miscellaneous	9	Lone Wolf	6	Osage	641
Creek	730	Mountain View	23	Barnsdall (formerly	
Bristow	195	Snyder	6	Bigheart)	65
Depeu	14	Miscellaneous	37	Fairfax	58
Drumright	157	Latimer	23	Hominy	79
Oilton	25	Wilburton	21	Pawhuska	289
Sapulpa	271	Miscellaneous	2	Shidler	39
Miscellaneous	68	Le Flore	107	Wynona	10
Custer	212	Heavener	34	Miscellaneous	101
Clinton	128	Poteau	35	Ottawa	364
Thomas	3	Talihina	6	Afton	13
Weatherford	41	Miscellaneous	32	Commerce	11
Miscellaneous	40	Lincoln	214	Miami	216
Delaware: Miscellaneous	2	Chandler	94	Picher	82
Dewey: Miscellaneous	44	Davenport	19	Quapaw	9
		Prague	23	Miscellaneous	33
Ellis	53	Stroud	43	Pawnee	205
Shattuck	29	Miscellaneous	35	Cleveland	101
Miscellaneous	24	Logan	392	Pawnee	61
Garfield	924	Crescent	32	Miscellaneous	43
Enid	811	Guthrie	285	Payne	466
Garber	47	Miscellaneous	75	Cushing	226
Miscellaneous	66	Love: Marietta	24	Stillwater	168
Garvin	160	McClain	65	Yale	61
Lindsay	26	Blanchard	8	Miscellaneous	11
Pauls Valley	91	Purcell	42	Pittsburg	332
Wynnewood	19	Miscellaneous	15	Halleyville	17
Miscellaneous	24	McCurtain	72	Hartshorne	30
Grady	426	Broken Bow	16	Krebs	5
Chickasha	362	Idabel	39	McAlester	251
Rush Springs	19	Miscellaneous	17	Quinton	14
Miscellaneous	45	McIntosh	78	Miscellaneous	15
Grant	122	Checotah	24	Pontotoc	294
Medford	40	Eufaula	45	Ada	256
Miscellaneous	82	Miscellaneous	9	Allen	19
Greer	106	Major	45	Miscellaneous	19
Granite	16	Fairview	33	Pottawatomie	942
Mangum	81	Miscellaneous	12	Earlsboro	60
Miscellaneous	9	Marshall	16	Maud	93
Harmon	45	Madill	14	Shawnee	656
Hollis	39	Miscellaneous	2	Tecumseh	49
Miscellaneous	6	Mayes	46	Miscellaneous	84
Harper: Miscellaneous	34	Pryor	38	Pushmataha	23
Haskell	13	Miscellaneous	8	Antlers	17
Stigler	10	Murray	97	Miscellaneous	6
Miscellaneous	3	Davis	25	Roger Mills: Miscella-	
Hughes	242	Sulphur	68	neous	15
Holdenville	178	Muskogee	1,164	Rogers	93
Wetunka	42	Boynton	13	Chelsea	30
Miscellaneous	22	Fort Gibson	30	Claremore	59
Jackson	193	Haskell	29	Miscellaneous	4
Altus	158	Muskogee	1,106	Seminole	762
Eldorado	10	Miscellaneous	7	Konawa	51
Miscellaneous	25	Noble	185	Seminole	439
Jefferson	88	Perry	149	Wewoka	235
Ringling	10	Miscellaneous	36	Miscellaneous	37
Ryan	17	Nowata	94	Sequoyah	19
Waurika	45	Nowata	81	Sallisaw	9
Miscellaneous	16	Miscellaneous	13	Miscellaneous	10

TABLE 11.—*Individual returns for 1930, by counties, cities, and townships, showing number of returns—Continued*

OKLAHOMA—Continued

County and city	Number of returns	County and city	Number of returns	County and city	Number of returns
Stephens.....	319	Tulsa—Continued.		Woods.....	165
Comanche.....	25	Jenks.....	24	Alva.....	116
Duncan.....	239	Sand Springs.....	156	Waynoka.....	28
Marlow.....	51	Skiatook.....	48	Miscellaneous.....	18
Miscellaneous.....	4	Tulsa.....	8, 531	Woodward.....	172
Texas.....	160	Miscellaneous.....	46	Woodward.....	150
Guymon.....	75	Wagoner.....	59	Miscellaneous.....	22
Hooker.....	36	Coweta.....	21		
Miscellaneous.....	49	Wagoner.....	33	All other:	
Tillman.....	121	Miscellaneous.....	5	Residents of other	
Frederick.....	86	Washington.....	1, 132	States.....	1, 107
Granfield.....	17	Bartlesville.....	1, 054	Residents of foreign	
Tipton.....	9	Dewey.....	58	countries (Ameri-	
Miscellaneous.....	9	Miscellaneous.....	20	can citizens and	
Tulsa.....	8, 880	Washita.....	102	aliens).....	19
Bixby.....	13	Cordell.....	43		
Broken Arrow.....	39	Sentinel.....	25		
Collinsville.....	23	Miscellaneous.....	34		

OREGON

State total.....	24, 306	Gilliam.....	135	Multnomah.....	12, 490
Returns, Form 1040,		Condon.....	61	Gresham.....	80
showing no net in-		Miscellaneous.....	74	Portland.....	12, 287
come, not included in				Miscellaneous.....	123
general tables.....	866	Grant: Miscellaneous.....	107	Polk.....	173
Adjustment—add to				Dallas.....	73
reconcile with general		Harney.....	115	Independence.....	33
tables ¹	2, 607	Burns.....	88	Miscellaneous.....	67
Total in general		Miscellaneous.....	27		
tables.....	26, 047	Hood River.....	232	Sherman: Miscellaneous.....	111
		Hood River.....	195		
Baker.....	374	Miscellaneous.....	37	Tillamook.....	213
Baker.....	275	Jackson.....	765	Tillamook.....	132
Miscellaneous.....	99	Ashland.....	126	Miscellaneous.....	81
Benton.....	307	Medford.....	543	Umatilla.....	804
Corvallis.....	273	Miscellaneous.....	96	Milton.....	52
Miscellaneous.....	34			Pendleton.....	452
Clackamas.....	683	Jefferson: Miscellaneous.....	37	Miscellaneous.....	300
Gladstone.....	23			Union.....	419
Milwaukie.....	132	Josephine.....	103	Elgin.....	17
Oregon City.....	237	Grants Pass.....	86	La Grande.....	304
Oswego.....	79	* Miscellaneous.....	17	Union.....	34
West Linn.....	31	Klamath.....	917	Miscellaneous.....	64
Miscellaneous.....	181	Chiloquin.....	33	Wallowa.....	104
Clatsop.....	607	Klamath Falls.....	710	Enterprise.....	52
Astoria.....	461	Miscellaneous.....	174	Miscellaneous.....	52
Seaside.....	59	Lake.....	158	Wasco.....	341
Miscellaneous.....	87	Lakeview.....	112	The Dalles.....	279
Columbia.....	366	Miscellaneous.....	46	Miscellaneous.....	62
Clatskanie.....	51	Lane.....	853	Washington.....	384
Rainier.....	37	Cottage Grove.....	82	Beaverton.....	63
St. Helens.....	128	Eugene.....	617	Forest Grove.....	84
Vernonia.....	71	Springfield.....	28	Hillsboro.....	127
Miscellaneous.....	79	Miscellaneous.....	126	Miscellaneous.....	110
Coos.....	568	Lincoln.....	112		
Bandon.....	46	Newport.....	21	Wheeler: Miscellaneous.....	52
Coquille.....	6	Toledo.....	55		
Marshfield.....	314	Miscellaneous.....	36	Yamhill.....	295
North Bend.....	88			McMinnville.....	143
Myrtle Point.....	56	Linn.....	304	Newberg.....	57
Miscellaneous.....	58	Albany.....	206	Sheridan.....	12
Crook.....	51	Lebanon.....	52	Miscellaneous.....	83
Prineville.....	43	Miscellaneous.....	46		
Miscellaneous.....	8	Malheur.....	211	All other:	
Curry: Miscellaneous.....	25	Ontario.....	72	Residents of other	
		Miscellaneous.....	139	States.....	216
Deschutes.....	356	Marion.....	929	Residents of foreign	
Bend.....	316	Salem.....	674	countries (Ameri-	
Redmond.....	33	Silverton.....	106	can citizens and	
Miscellaneous.....	7	Woodburn.....	25	aliens).....	24
Douglas.....	250	Miscellaneous.....	124		
Roseburg.....	103	Morrow.....	115		
Reedsport.....	46	Hepburn.....	69		
Miscellaneous.....	101	Miscellaneous.....	46		

¹ See text, p. 19.

TABLE 11.—*Individual returns for 1930, by counties, cities, and townships, showing number of returns—Continued*

PENNSYLVANIA

County and city	Number of returns	County and city	Number of returns	County and city	Number of returns
State total.....	333,844	Allegheny—Continued.		Bucks—Continued.	
Returns, Form 1040, showing no net income, not included in general tables.....	11,341	Wilkesburg.....	3,617	Perkasie.....	107
Total in general tables.....	322,503	Wilmerding.....	303	Quakertown.....	188
Adams.....	366	Miscellaneous.....	2,252	Sellersville.....	61
Gettysburg.....	199	Armstrong.....	1,347	Yardley.....	46
Littlestown.....	32	Apollo.....	158	Miscellaneous.....	744
McSherrystown.....	29	Ford City.....	203	Butler.....	1,937
New Oxford.....	25	Freeport.....	153	Evans City.....	68
Miscellaneous.....	81	Kittanning.....	421	Mars.....	83
Allegheny.....	81,040	Lechburg.....	203	Slippery Rock.....	29
Aspinwall.....	552	Miscellaneous.....	209	Zellenople.....	100
Avalon.....	402	Beaver.....	5,441	Miscellaneous.....	372
Baldwin Township.....	1	Aliquippa.....	1,080	Cambria.....	4,054
Bellevue.....	1,889	Ambridge.....	867	Barnesboro.....	82
Ben Avon.....	702	Baden.....	106	Carrolltown.....	39
Blawnox.....	95	Beaver.....	681	Cresson.....	92
Brackenridge.....	164	Beaver Falls.....	995	East Conemaugh.....	114
Braddock.....	753	Bridgewater.....	35	Ebensburg.....	139
Brentwood.....	140	Conway.....	64	Gallitzin.....	48
Bridgeville.....	268	Freedom.....	142	Hastings.....	40
Carnegie.....	715	Koppel.....	34	Johnstown.....	2,837
Castle Shannon.....	99	Midland.....	209	Lilly.....	38
Cheswick.....	72	Monaca.....	203	Lorain Boro.....	1
Clairton.....	346	New Brighton.....	445	Nanty-Glo.....	49
Coraopolis.....	736	Rochester.....	422	Patton.....	60
Crafton.....	1,319	Miscellaneous.....	155	Portage.....	75
Dormont.....	1,175	Bedford.....	298	Scalp Level.....	11
Dravosburg.....	117	Bedford.....	137	South Fork.....	71
Duquesne.....	749	Everett.....	67	Southmont.....	23
East Pittsburgh.....	294	Hyndman.....	5	Spangler.....	45
East McKeesport.....	9	Saxton.....	32	Vintondale.....	17
Edgewood.....	426	Miscellaneous.....	57	Westmont.....	40
Edgeworth.....	52	Berks.....	7,924	Miscellaneous.....	233
Elizabeth.....	211	Birdsboro.....	122	Cameron.....	154
Emsworth.....	150	Boyetown.....	197	Emporium.....	140
Etna.....	404	Fleetwood.....	58	Miscellaneous.....	14
Forest Hills.....	35	Hamburg.....	148	Carbon.....	1,352
Glassport.....	207	Kutztown.....	94	Beaver Meadow.....	22
Greentree.....	8	Mohnton.....	47	East Mauch Chunk.....	90
Heidelberg.....	5	Mount Penn.....	212	Lansford.....	283
Homestead.....	915	Reading.....	4,805	Lehighton.....	240
Ingram.....	203	Robesonia.....	48	Mauch Chunk.....	248
Leetsdale.....	93	Shillington.....	200	Palmerston.....	243
Liberty Boro.....	6	Singing Springs.....	82	Summit Hill.....	73
McKeesport.....	2,860	Temple.....	53	Weatherly.....	68
McKees Rocks.....	852	Topton.....	24	Miscellaneous.....	85
Millvale.....	517	West Reading.....	228	Centre.....	763
Mount Lebanon.....	1,347	Wernersville.....	65	Bellefont.....	239
Mount Oliver.....	1,196	West Lawn.....	146	Philipsburg.....	214
Munhall.....	423	Womelsdorf.....	39	State College.....	174
Natrona.....	132	Wyomissing.....	404	Miscellaneous.....	136
North Braddock.....	323	Miscellaneous.....	952	Chester.....	3,658
Oakdale.....	84	Blair.....	3,403	Coatesville.....	503
Oakmont.....	424	Altoona.....	2,561	Downingtwn.....	214
Pitcairn.....	247	Bellwood.....	63	Kennett Square.....	203
Pittsburgh.....	47,933	Duncansville.....	19	Malvern.....	93
Port Vue.....	21	Holidaysburg.....	242	Oxford.....	72
Rankin.....	145	Martinsburg.....	22	Parkesburg.....	50
Sewickley.....	982	Roaring Spring.....	60	Phoenixville.....	461
Sharpsburg.....	434	Tyrone.....	263	Spring City.....	122
Springdale.....	169	Williamsburg.....	37	West Chester.....	686
Swissvale.....	1,241	Miscellaneous.....	136	West Grove.....	31
Tarentum.....	643	Bradford.....	822	Miscellaneous.....	1,223
Turtle Creek.....	640	Athens.....	133	Clarion.....	616
Verona.....	307	Canton.....	255	Clarion.....	153
Versailles.....	43	Sayre.....	68	East Brady.....	69
Wall.....	34	South Waverly.....	45	New Bethlehem.....	111
West Elizabeth.....	41	Towanda.....	175	Rimersburg.....	23
West Homestead.....	90	Troy.....	61	Miscellaneous.....	260
West View.....	387	Miscellaneous.....	85	Clearfield.....	1,192
Whitaker.....	41	Bucks.....	2,210	Clearfield.....	363
		Bristol.....	275	Coalport.....	26
		Doylstown.....	305	Curwensville.....	53
		Langhorne.....	126	Du Bois.....	484
		Morrisville.....	183	Houtzdale.....	56
		New Hope.....	65	Irvona.....	9
		Newtown.....	110		

TABLE 11.—*Individual returns for 1930, by counties, cities, and townships, showing number of returns—Continued*

PENNSYLVANIA—Continued

County and city	Number of returns	County and city	Number of returns	County and city	Number of returns
Clearfield—Continued.		Elk	762	Lackawanna—Contd.	
Osceola Mills	52	Johnsonburg	161	Dunmore	503
Miscellaneous	149	Ridgeway	293	Jermyn	110
Clinton	647	St. Marys	261	Mayfield	40
Avis	20	Miscellaneous	47	Moosic	61
Flemington	9	Erie	6,272	Old Forge	101
Lock Haven	387	Albion	69	Olyphant	306
Mill Hall	21	Corry	225	Scranton	6,341
Renovo	162	Erie	5,337	Taylor	115
South Renovo	2	Girard	60	Throop	71
Miscellaneous	46	North East	199	Vandling	12
Columbia	604	North Girard	24	Winton	91
Berwick	183	Union City	125	Miscellaneous	88
Bloomsburg	287	Wesleyville	147	Lancaster	4,944
Catawissa	46	Miscellaneous	146	Columbia	281
Centralia	25	Fayette	3,484	Denver	40
Miscellaneous	63	Belle Vernon	210	Elizabethtown	127
Crawford	1,501	Brownsville	257	Ephrata	126
Cambridge Springs	57	Connellsville	608	Lancaster	2,896
Meadville	819	Dunbar	40	Lititz	141
Titusville	417	Everson	18	Manheim	128
Miscellaneous	208	Fairchance	42	Marietta	60
Cumberland	1,406	Fayette City	75	Mount Joy	89
Camp Hill	248	Masontown	111	New Holland	45
Carlisle	423	Point Marion	70	Quarryville	42
Lemoyne	95	South Brownsville	200	Miscellaneous	969
Mechanicsburg	166	Uniontown	1,273	Lawrence	2,420
Mount Holly Springs	11	Miscellaneous	580	Besemer	47
New Cumberland	127	Forest: Miscellaneous	57	Ellwood City	655
Newville	25	Franklin	1,169	New Castle	1,534
Shippensburg	104	Chambersburg	508	Miscellaneous	184
West Fairview	18	Greencastle	63	Lebanon	1,367
Wormleysburg	30	Mercersburg	61	Cornwall	20
Miscellaneous	159	Waynesboro	408	Lebanon	796
Dauphin	5,165	Miscellaneous	129	Myerstown	84
Elizabethville	20	Fulton: Miscellaneous	7	Palmyra	135
Harrisburg	4,049	Greene	589	Miscellaneous	332
Highspire	36	Waynesburg	308	Lehigh	4,840
Hummelstown	90	Miscellaneous	281	Allentown	3,777
Lykens	76	Huntingdon	402	Bethlehem	124
Middletown	126	Huntingdon	259	Catasauqua	197
Millersburg	78	Mount Union	61	Coopersburg	24
Paxtang	36	Miscellaneous	82	Coplay	53
Penbrook	55	Indiana	927	Emaus	132
Royalton	8	Blairsville	208	Fountain Hill	2
Steelton	226	Burrell Township	1	Slatington	138
Williamstown	51	Clymer	32	Miscellaneous	393
Miscellaneous	314	Homer City	49	Luzerne	9,380
Delaware	14,850	Indiana	441	Ashley	107
Aldan	173	Saltsburg	49	Avoca	101
Chester	1,828	Miscellaneous	147	Dallas	71
Clifton Heights	121	Jefferson	892	Duryea	63
Collingdale	164	Brockway	75	Dupont	14
Colwyn	52	Brookville	228	Edwardsville. (See Kingston.)	
Darby	250	Falls Creek	29	Exeter	26
East Lansdowne	132	Punxsutawney	355	Forty Fort	267
Eddystone	41	Reynoldsville	85	Freeland	263
Folcroft	24	Summersville	19	Hazleton	1,327
Glenolden	232	Sykesville	28	Hughestown	5
Lansdowne	1,151	Miscellaneous	73	Kingston	1,145
Marcus Hook	120	Juniata	87	Larksville	26
Media	480	Mifflintown	42	Luzerne	101
Morton	58	Miscellaneous	45	Nanticoke	521
Norwood	239	Lackawanna	9,438	Nescopeck	10
Parkside	12	Archbald	198	Pittston	641
Prospect Park (Moore)	289	Blakely	235	Plymouth	311
Ridley Park	384	Carbondale	853	Pringle. (See Kingston.)	
Sharon Hill	189	Clarks Summit	157	Shickshinney	50
Swarthmore	746	Dalton	49	Sugar Notch	30
Trainer	13	Dickson City	107	Swoyersville	27
Upland	39			Warrior Run	10
Yeadon	345			West Hazleton	135
Miscellaneous	7,768				

* See footnote on p. 190.

* Includes Edwardsville and Pringle.

TABLE 11.—*Individual returns for 1930, by counties, cities, and townships, showing number of returns—Continued*

PENNSYLVANIA—Continued

County and city	Number of returns	County and city	Number of returns	County and city	Number of returns
Luzerne—Continued.		Northampton—Contd.		Somerset.....	799
West Pittston.....	169	Easton.....	2,400	Berlin.....	29
West Wyoming.....	6	Freemansburg.....	14	Boswell.....	24
White Haven.....	81	Hellertown.....	95	Central City.....	20
Wilkes-Barre.....	3,107	Nazareth.....	289	Hooversville.....	21
Wyoming.....	113	North Catasauqua.....	37	Meyersdale.....	78
Miscellaneous.....	653	Northampton.....	197	Rockwood.....	33
Lycoming.....	2,586	Pen Argyl.....	136	Somerset.....	204
Dubois town.....	10	Roseto.....	2	Windber.....	188
Hughesville.....	27	Walnutport.....	35	Miscellaneous.....	202
Jersey Shore.....	200	West Easton.....	8		
Montgom ry.....	71	Wind Gap.....	17	Sullivan: Miscellaneous.....	47
Montoursville.....	69	Miscellaneous.....	212		
Muncy.....	105	Northumberland.....	2,857	Susquehanna.....	487
South Williamsport.....	93	Kulpmont.....	44	Forest City.....	83
Williamsport.....	1,951	Marion Heights.....	2	Hallstead.....	28
Miscellaneous.....	60	Milton.....	362	Montrose.....	77
McKean.....	2,500	Mount Carmel.....	515	Susquehanna.....	150
Bradford.....	1,508	Northumberland.....	125	Miscellaneous.....	149
Eldred.....	72	Shamokin.....	847	Tioga.....	304
Foster Township.....	1	Sunbury.....	651	Blossburg.....	36
Kane.....	317	Watson town.....	59	Elkland.....	20
Mount Jewett.....	45	Miscellaneous.....	252	Mansfield.....	28
Port Allegany.....	75	Perry.....	193	Wellsboro.....	116
Smethport.....	146	Duncannon.....	36	Westfield.....	26
Miscellaneous.....	336	Marysville.....	43	Miscellaneous.....	78
Mercer.....	2,700	Newport.....	49	Union.....	263
Farrell.....	187	Miscellaneous.....	65	Lewisburg.....	170
Greenville.....	478	Philadelphia: Philadelphia.....	83,047	Mifflinburg.....	66
Grove City.....	298			Miscellaneous.....	27
Mercer.....	160	Pike.....	127	Venango.....	2,319
Sharon.....	1,256	Matamoras.....	42	Emlenton.....	117
Sharpville.....	152	Miscellaneous.....	85	Franklin.....	707
Stoneboro.....	43	Potter.....	159	Oil City.....	1,322
West Middlesex.....	18	Austin.....	13	Polk.....	6
Wheatland.....	13	Coudersport.....	53	Rouseville.....	45
Miscellaneous.....	95	Galeton.....	46	Miscellaneous.....	122
Mifflin.....	547	Shingle House Boro.....	22	Warren.....	1,133
Burnham.....	35	Miscellaneous.....	25	Youngsville.....	868
Lewistown.....	432	Schuylkill.....	4,038	Miscellaneous.....	219
Miscellaneous.....	80	Ashland.....	219	Washington.....	4,950
Monroe.....	599	Auburn.....	24	Bentleyville.....	59
East Stroudsburg.....	132	Coaldale.....	77	Burgettstown.....	107
Stroudsburg.....	269	Cressona.....	41	California.....	139
Miscellaneous.....	198	Frackville.....	109	Canonsburg.....	601
Montgomery.....	17,006	Gilberton.....	24	Charleroi.....	533
Ambler.....	378	Girardville.....	84	Cokesburg.....	4
Bridgeport.....	69	Gordon.....	27	Donora.....	381
Conshohocken.....	316	Lost Creek.....	9	Ellsworth.....	24
East Greenville.....	31	McAdoo.....	51	Houston.....	94
Hatboro.....	145	Mahanoy City.....	322	McDonald.....	211
Hatfield.....	49	Middleport.....	20	Mariana.....	16
Jenkin town.....	843	Minersville.....	176	Monongahela.....	390
Landsale.....	427	New Philadelphia.....		New Eagle.....	14
Narberth.....	841	(Silver Creek).....	19	Roscoe.....	47
Norristown.....	1,720	Orwigsburg.....	51	Washington.....	1,499
North Wales.....	115	Palo Alto.....	8	West Brownsville.....	76
Pennsburg.....	31	Pine Grove.....	82	Miscellaneous.....	755
Pottstown.....	765	Port Carbon.....	58	Wayne.....	510
Rockledge.....	41	Pottsville.....	1,153	Hawley.....	78
Roysersford.....	167	St. Clair.....	117	Honesdale.....	327
Souderton.....	141	Schuylkill Haven.....	162	Miscellaneous.....	105
West Conshohocken.....	30	Shenandoah.....	349	Westmoreland.....	6,604
West Telford.....	42	Tamaqua.....	329	Arnold.....	96
Miscellaneous.....	10,855	Tower City.....	55	Avonmore.....	38
Montour.....	175	Tremont.....	57	Derry.....	132
Danville.....	173	Miscellaneous.....	415	East Vandergrift.....	7
Miscellaneous.....	2	Snyder.....	106	Export.....	52
Northampton.....	6,008	Middleburg.....	18	Greensburg.....	1,367
Bangor.....	221	Selinsgrove.....	66	Irwin.....	362
Bath.....	69	Miscellaneous.....	22	Jeannette.....	439
Bethlehem ¹	2,276				

¹Bethlehem:

Counties—

Lehigh.....

Northampton.....

Number of returns

124

2,276

Total.....

2,400

TABLE 11.—*Individual returns for 1930, by counties, cities, and townships, showing number of returns—Continued*

PENNSYLVANIA—Continued

County and city	Num- ber of returns	County and city	Num- ber of returns	County and city	Num- ber of returns
Westmoreland—Contd.		Westmoreland—Contd.		York—Continued.	
Latrobe.....	569	Vandergrift.....	343	West York.....	1
Ligonier.....	111	West Newton.....	147	Wrightsville.....	38
Manor.....	74	Youngwood.....	72	Windsor.....	8
Monessen.....	522	Miscellaneous.....	575	York.....	2,321
Mount Pleasant.....	200	Wyoming.....	200	Miscellaneous.....	381
New Kensington.....	970	Tunkhannock.....	76		
North Irwin.....	5	Miscellaneous.....	124	All other:	
Parnassus.....	97	York.....	3,407	Residents of other	
Penn Township.....	1	Dallastown.....	40	States.....	1,876
Scottdale.....	315	Glen Rock.....	35	Residents of foreign	
South Greensburg.....	6	Hanover.....	372	countries (Ameri-	
Southwest Greens-		New Freedom.....	29	can citizens and	
burg.....	3	Red Lion.....	146	aliens).....	510
Trafford.....	101	Spring Grove.....	36		

RHODE ISLAND

State total.....	24,574	Newport—Continued		Washington.....	1,059
Returns, Form 1040,		Newport.....	1,317	Charlestown.....	5
showing no net in-		New Shoreham.....	22	Exeter.....	3
come, not included in		Portsmouth.....	35	Hopkinton.....	44
general tables.....	712	Tiverton.....	73	Narragansett.....	58
Total in general		Providence.....	20,115	North Kingston.....	134
tables.....	23,862	Burrillville.....	131	Richmond.....	39
Bristol.....	675	Central Falls.....	357	South Kingston.....	230
Barrington.....	262	Cranston.....	1,827	Westerly.....	546
Bristol.....	262	Cumberland.....	190		
Warren.....	151	East Providence.....	862	All other:	
Kent.....	1,132	Foster.....	3	Residents of other	
Coventry.....	67	Gloucester.....	29	States.....	11
East Greenwich.....	256	Johnston.....	99	Residents of foreign	
Warwick.....	423	Lincoln.....	202	countries (Ameri-	
West Greenwich.....	2	North Providence.....	253	can citizens and	
West Warwick.....	384	North Smithfield.....	60	aliens).....	
Newport.....	1,580	Pawtucket.....	2,319		
Jamestown.....	73	Providence.....	12,222		
Little Compton.....	40	Scituate.....	42		
Middletown.....	20	Smithfield.....	43		
		Woonsocket.....	1,476		

SOUTH CAROLINA

State total.....	12,902	Bamberg.....	60	Clarendon.....	49
Returns, Form 1040,		Bamberg.....	35	Manning.....	30
showing no net in-		Denmark.....	19	Miscellaneous.....	19
come, not included in		Miscellaneous.....	n	Colleton.....	61
general tables.....	689	Barnwell.....	48	Walterboro.....	43
Adjustment—subtract		Barnwell.....	20	Miscellaneous.....	18
to reconcile with gen-		Blackville.....	10	Darlington.....	260
eral tables.....	34	Williston.....	10	Darlington.....	95
Total in general		Miscellaneous.....	8	Hartsville.....	149
tables.....	12,179	Beaufort.....	145	Miscellaneous.....	16
Abbeville.....	105	Beaufort.....	64	Dillon.....	137
Abbeville.....	90	Miscellaneous.....	81	Dillon.....	87
Calhoun Falls.....	4	Berkeley: Miscellaneous.....	47	Latta.....	26
Miscellaneous.....	11	Calhoun.....	44	Miscellaneous.....	24
Aiken.....	251	Saint Matthews.....	32	Dorchester.....	121
Aiken.....	186	Miscellaneous.....	12	Saint George.....	11
North Augusta.....	9	Charleston.....	2,542	Summerville.....	102
Miscellaneous.....	56	Charleston.....	2,398	Miscellaneous.....	8
Allendale.....	26	Mount Pleasant.....	15	Edgefield.....	50
Allendale.....	19	Miscellaneous.....	129	Edgefield.....	28
Fairfax.....	6	Cherokee.....	118	Johnston.....	14
Miscellaneous.....	1	Blacksburg.....	9	Miscellaneous.....	8
Anderson.....	455	Gaffney.....	107	Fairfield.....	94
Anderson.....	347	Miscellaneous.....	2	Winnboro.....	69
Belton.....	42	Chester.....	172	Miscellaneous.....	25
Honea Path.....	22	Chester.....	143	Florence.....	566
Iva.....	2	Miscellaneous.....	29	Florence.....	471
Pendleton.....	7	Chesterfield.....	87	Lake City.....	44
Williamston.....	7	Cheraw.....	70	Timmons ville.....	25
Miscellaneous.....	28	Chesterfield.....	3	Miscellaneous.....	26
		Miscellaneous.....	14		

¹ See text, p. 19.

TABLE 11.—*Individual returns for 1930, by counties, cities, and townships, showing number of returns—Continued*

SOUTH CAROLINA—Continued

County and city	Number of returns	County and city	Number of returns	County and city	Number of returns
Georgetown.....	132	Lexington.....	81	Pickens—Continued.	
Andrews.....	19	Batesburg.....	22	Pickens.....	19
Georgetown.....	110	Cayce.....	5	Miscellaneous.....	3
Miscellaneous.....	3	Leesville.....	3	Richland.....	1,925
Greenville.....	1,508	Lexington.....	20	Columbia.....	1,909
Fountain Inn.....	11	New Brookland.....	16	Miscellaneous.....	16
Greenville.....	1,372	Miscellaneous.....	15	Saluda.....	19
Greer.....	56	McCormick.....	18	Saluda.....	10
Simpsonville.....	6	McCormick.....	14	Miscellaneous.....	9
Miscellaneous.....	63	Miscellaneous.....	4	Spartanburg.....	1,076
Greenwood.....	224	Marion.....	131	Cowpens.....	1
Greenwood.....	182	Marion.....	75	Landrum.....	7
Ninety Six.....	15	Mullins.....	47	Spartanburg.....	924
Miscellaneous.....	27	Miscellaneous.....	9	Woodruff.....	21
Hampton.....	53	Marlboro.....	141	Miscellaneous.....	123
Estill.....	15	Bennettsville.....	92	Sumter.....	344
Miscellaneous.....	38	McColl.....	22	Sumter.....	313
Horry.....	78	Miscellaneous.....	27	Miscellaneous.....	31
Conway.....	58	Newberry.....	184	Union.....	127
Miscellaneous.....	20	Newberry.....	142	Jonesville.....	4
Jasper: Miscellaneous.....	23	Whitmire.....	19	Union.....	108
Kershaw.....	125	Miscellaneous.....	23	Miscellaneous.....	15
Camden.....	100	Oconee.....	90	Williamsburg.....	81
Kershaw.....	22	Seneca.....	39	Kingstree.....	61
Miscellaneous.....	3	Walhalla.....	19	Miscellaneous.....	20
Lancaster.....	56	Westminster.....	11	York.....	275
Lancaster.....	53	Miscellaneous.....	21	Clover.....	14
Miscellaneous.....	3	Orangeburg.....	292	Fort Mill.....	19
Laurens.....	189	Branchville.....	9	Rock Hill.....	182
Clinton.....	78	Elloree.....	5	York.....	51
Laurens.....	82	Orangeburg.....	223	Miscellaneous.....	9
Miscellaneous.....	29	Miscellaneous.....	55	All other: Residents of other States.....	181
Lee.....	31	Pickens.....	80		
Bishopville.....	26	Central.....	2		
Miscellaneous.....	5	Easley.....	43		
		Liberty.....	13		

SOUTH DAKOTA

State total.....	10,275	Buffalo: Miscellaneous.....	9	Deuel: Miscellaneous.....	35
Returns, Form 1040, showing no net income, not included in general tables.....	557	Butte.....	136	Dewey: Miscellaneous.....	50
Adjustment—subtract to reconcile with general tables ¹	269	Belle Fourche.....	93	Douglas.....	83
Total in general tables.....	9,449	Miscellaneous.....	43	Armour.....	48
Aurora: Miscellaneous.....	55	Campbell: Miscellaneous.....	23	Miscellaneous.....	35
Beadle.....	485	Charles Mix.....	175	Edmunds: Miscellaneous.....	58
Huron.....	431	Lake Andes.....	29	Fall River.....	185
Miscellaneous.....	54	Platte.....	27	Edgemont.....	53
Bennett: Miscellaneous.....	5	Wagner.....	78	Hot Springs.....	115
Bon Homme.....	114	Miscellaneous.....	41	Miscellaneous.....	17
Scotland.....	24	Clark.....	84	Faulk: Miscellaneous.....	50
Tyndall.....	38	Clark.....	43	Grant.....	89
Miscellaneous.....	52	Miscellaneous.....	41	Milbank.....	64
Brookings.....	181	Clay.....	172	Miscellaneous.....	25
Brookings.....	134	Vermilion.....	110	Gregory.....	83
Miscellaneous.....	47	Miscellaneous.....	62	Gregory.....	30
Brown.....	856	Codington.....	432	Miscellaneous.....	53
Aberdeen.....	770	Watertown.....	410	Haakon: Miscellaneous.....	45
Groton.....	22	Miscellaneous.....	22	Hamlin: Miscellaneous.....	51
Miscellaneous.....	64	Corson: Miscellaneous.....	54	Hand.....	50
Brule.....	103	Custer.....	71	Miller.....	49
Chamberlain.....	62	Custer.....	43	Miscellaneous.....	1
Kimball.....	29	Miscellaneous.....	28	Hanson: Miscellaneous.....	36
Miscellaneous.....	12	Davison.....	417	Harding: Miscellaneous.....	47
		Mitchell.....	401	Hughes.....	199
		Miscellaneous.....	16	Pierre.....	169
		Day.....	93	Miscellaneous.....	30
		Webster.....	54		
		Miscellaneous.....	39		

¹ See text p. 19.

TABLE 11.—*Individual returns for 1930, by counties, cities, and townships, showing number of returns—Continued*

SOUTH DAKOTA—Continued

County and city	Num-ber of returns	County and city	Num-ber of returns	County and city	Num-ber of returns
Hutchinson.....	84	Marshall.....	69	Stanley: Miscellaneous.....	25
Parkston.....	27	Britton.....	35	Sully: Miscellaneous.....	49
Miscellaneous.....	57	Miscellaneous.....	34	Todd: Miscellaneous.....	11
Hyde.....	36	Meade.....	106		
Highmore.....	35	Sturgis.....	59	Tripp.....	130
Miscellaneous.....	1	Miscellaneous.....	47	Winner.....	90
Jackson: Miscellaneous.....	32	Mellette: Miscellaneous.....	12	Miscellaneous.....	40
Jerauld.....	27	Miner.....	61	Turner.....	200
Wessington Springs.....	18	Howard.....	40	Centerville.....	74
Miscellaneous.....	9	Miscellaneous.....	21	Parker.....	45
Jones: Miscellaneous.....	27	Minnehaha.....	1,759	Miscellaneous.....	81
Kingsbury.....	137	Dell Rapids.....	55	Union.....	108
Arlington.....	26	Sioux Falls.....	1,590	Beresford.....	60
De Smet.....	27	Miscellaneous.....	114	Elk Point.....	27
Miscellaneous.....	84	Moody.....	79	Miscellaneous.....	21
Lake.....	170	Flandreau.....	62	Walworth.....	134
Madison.....	143	Miscellaneous.....	17	Mobridge.....	111
Miscellaneous.....	27	Pennington.....	430	Miscellaneous.....	23
Lawrence.....	526	Rapid City.....	378	Washabaugh: Miscella- neous.....	2
Deadwood.....	144	Miscellaneous.....	52	Washington: Miscella- neous.....	2
Lead.....	292	Perkins.....	90		
Spearfish.....	59	Lemmon.....	63	Yankton.....	299
Miscellaneous.....	31	Miscellaneous.....	27	Yankton.....	254
Lincoln.....	149	Potter.....	65	Miscellaneous.....	45
Canton.....	80	Gettysburg.....	42	Ziebach: Miscellaneous.....	17
Lennox.....	21	Miscellaneous.....	23		
Miscellaneous.....	48	Roberts.....	64	All other: Residents of other States.....	454
Lyman: Miscellaneous.....	31	Sisseton.....	34	Residents of foreign countries (Ameri- can citizens and aliens).....	2
McCook.....	65	Miscellaneous.....	30		
Salem.....	25	Sanborn.....	44		
Miscellaneous.....	40	Woonsocket.....	26		
McPherson.....	40	Miscellaneous.....	18		
Eureka.....	30	Shannon: Miscellaneous.....	10		
Miscellaneous.....	10	Spink.....	203		
		Redfield.....	122		
		Miscellaneous.....	81		

TENNESSEE

State total.....	33,699	Campbell.....	97	Coffee.....	84
Returns, Form 1040, showing no net in- come, not included in general tables.....	1,205	Jellico.....	52	Manchester.....	11
Adjustment—add to reconcile with general tables ¹	188	Lafollette.....	28	Tullahoma.....	72
Total in general tables.....	32,682	Miscellaneous.....	17	Miscellaneous.....	1
Anderson.....	63	Cannon: Miscellaneous.....	5	Crockett: Miscellaneous.....	37
Clinton.....	47	Carroll.....	87	Cumberland.....	25
Coal Creek.....	8	Bruceton.....	13	Crossville.....	17
Miscellaneous.....	8	Huntingdon.....	27	Miscellaneous.....	8
Bedford.....	74	McKenzie.....	39	Davidson.....	7,319
Shelbyville.....	59	Miscellaneous.....	8	Nashville.....	7,084
Miscellaneous.....	15	Carter.....	149	Miscellaneous.....	235
Benton: Miscellaneous.....	15	Elizabethton.....	136	Decatur: Miscellaneous.....	7
Bledsoe: Miscellaneous.....	6	Miscellaneous.....	13	De Kalb: Miscellaneous.....	9
Blount.....	207	Cheatham: Miscellane- ous.....	11	Dickson.....	56
Alcoa.....	29	Chester.....	21	Dickson.....	43
Maryville.....	152	Henderson.....	12	Miscellaneous.....	13
Miscellaneous.....	26	Miscellaneous.....	9	Dyer.....	225
Bradley.....	190	Claiborne: Miscellane- ous.....	27	Dyersburg.....	190
Cleveland.....	180	Clay: Miscellaneous.....	1	Newbern.....	29
Miscellaneous.....	10	Cocke.....	84	Miscellaneous.....	6
		Newport.....	77	Fayette.....	55
		Miscellaneous.....	7	Somerville.....	21
				Miscellaneous.....	34
				Fentress: Miscellaneous.....	24

¹ See text, p. 19.

TABLE 11.—Individual returns for 1930, by counties, cities, and townships, showing number of returns—Continued

TENNESSEE—Continued

County and city	Number of returns	County and city	Number of returns	County and city	Number of returns
Franklin.....	147	Lawrence.....	57	Robertson.....	54
Cowan.....	14	Lawrenceburg.....	34	Springfield.....	38
Winchester.....	56	Miscellaneous.....	23	Miscellaneous.....	16
Miscellaneous.....	77			Rutherford.....	208
Gibson.....	184	Lewis: Miscellaneous.....	8	Murfreesboro.....	189
Dyer.....	8			Miscellaneous.....	19
Humboldt.....	87	Lincoln.....	104	Scott.....	33
Milan.....	37	Fayetteville.....	90	Oneida.....	20
Trenton.....	42	Miscellaneous.....	14	Miscellaneous.....	13
Miscellaneous.....	10	Loudon.....	80		
Giles.....	79	Lenoir City.....	59	Sequatchie: Dunlap.....	1
Pulaski.....	69	Loudon.....	20	Sevier: Miscellaneous.....	19
Miscellaneous.....	10	Miscellaneous.....	1		
Grainger: Miscellaneous.....	6	McMinn.....	163	Shelby.....	10,457
		Athens.....	72	Collierville.....	26
Greene.....	160	Englewood.....	5	Memphis.....	10,279
Greenville.....	149	Etowah.....	82	Miscellaneous.....	152
Miscellaneous.....	11	Miscellaneous.....	4	Smith.....	18
Grundy.....	32			Carthage.....	13
Palmer.....	4	McNairy: Miscellaneous.....	21	Miscellaneous.....	5
Miscellaneous.....	28	Macon: Miscellaneous.....	8		
Hamblen.....	146			Stewart: Miscellaneous.....	14
Morristown.....	144	Madison.....	708		
Miscellaneous.....	2	Jackson.....	678	Sullivan.....	635
Hamilton.....	4,119	Miscellaneous.....	30	Bristol.....	314
Chattanooga.....	3,896	Marion.....	78	Kingsport.....	304
Lookout Mountain.....	84	Jasper.....	13	Miscellaneous.....	17
Miscellaneous.....	139	South Pittsburg.....	49	Sumner.....	95
Hardeman.....	47	Miscellaneous.....	16	Gallatin.....	91
Bolivar.....	24	Marshall.....	59	Portland.....	9
Miscellaneous.....	23	Lewisburg.....	53	Miscellaneous.....	5
Hardin.....	26	Miscellaneous.....	6	Tipton.....	91
Savannah.....	23	Maury.....	282	Covington.....	76
Miscellaneous.....	3	Columbia.....	214	Miscellaneous.....	15
Hawkins.....	67	Mount Pleasant.....	61		
Rogersville.....	34	Miscellaneous.....	7	Trousdale: Hartsville.....	15
Miscellaneous.....	33				
Haywood.....	100	Meigs: Miscellaneous.....	5	Unicoi.....	114
Brownsville.....	90	Monroe.....	62	Erwin.....	113
Miscellaneous.....	10	Sweetwater.....	54	Miscellaneous.....	1
Henderson.....	38	Miscellaneous.....	8		
Lexington.....	32	Montgomery.....	310	Van Buren: Miscellaneous.....	1
Miscellaneous.....	6	Clarksville.....	309		
Henry.....	174	Miscellaneous.....	1	Warren.....	62
Paris.....	169	Moore: Miscellaneous.....	2	McMinnville.....	58
Miscellaneous.....	5			Miscellaneous.....	4
		Morgan.....	40	Washington.....	593
Hickman: Miscellaneous.....		Oakdale.....	24	Johnson City.....	553
Houston: Miscellaneous.....	4	Miscellaneous.....	16	Miscellaneous.....	40
		Obion.....	133		
Humphreys.....	33	Obion.....	7	Wayne: Miscellaneous.....	12
Waverly.....	21	Union City.....	112		
Miscellaneous.....	12	Miscellaneous.....	14	Weakley.....	85
		Overton.....	30	Dresden.....	12
Jackson: Miscellaneous.....	19	Livingston.....	21	Greenfield.....	17
		Miscellaneous.....	9	Martin.....	44
Jefferson.....	43	Perry: Miscellaneous.....	3	Miscellaneous.....	12
Jefferson City.....	17			White.....	29
Miscellaneous.....	26	Polk.....	135	Sparta.....	23
Johnson.....	14	Copperhill.....	58	Miscellaneous.....	6
Mountain City.....	12	Miscellaneous.....	77	Williamson.....	140
Miscellaneous.....	2	Putnam.....	73	Franklin.....	125
Knox.....	3,355	Cookeville.....	51	Miscellaneous.....	15
Knoxville.....	3,223	Monterey.....	13	Wilson.....	72
Miscellaneous.....	132	Miscellaneous.....	9	Lebanon.....	64
Lake.....	60	Rhea.....	56	Miscellaneous.....	8
Tiptonville.....	36	Dayton.....	40		
Miscellaneous.....	24	Spring City.....	8	All other:	
Lauderdale.....	128	Miscellaneous.....	8	Residents of other	
Halls.....	19	Roane.....	174	States.....	471
Ripley.....	83	Harriman.....	91	Residents of foreign	
Miscellaneous.....	26	Rockwood.....	66	countries (American	
		Miscellaneous.....	17	citizens and	
				aliens).....	3

TABLE 11.—Individual returns for 1930, by counties, cities, and townships, showing number of returns—Continued

TEXAS

County and city	Number of returns	County and city	Number of returns	County and city	Number of returns
State total.....	112,387	Brazos.....	296	Collingsworth.....	77
Returns, Form 1040, showing no net income, not included in general tables.....	7,329	Bryan.....	257	Wellington.....	62
Total in general tables.....	105,058	Miscellaneous.....	39	Miscellaneous.....	15
Anderson.....	369	Brewster.....	158	Colorado.....	246
Elkhart.....	6	Alpine.....	115	Columbus.....	76
Frankston ¹⁰	9	Miscellaneous.....	43	Eagle Lake.....	87
Palestine ¹⁰	342	Briscoe: Miscellaneous.....	17	Weimar.....	60
Miscellaneous.....	12	Brooks: Miscellaneous.....	59	Miscellaneous.....	23
Angeline.....	273	Brown.....	274	Comal.....	244
Diboll.....	14	Brownwood.....	269	New Braunfels.....	239
Keltys.....	24	Miscellaneous.....	5	Miscellaneous.....	5
Lufkin.....	210	Burleson.....	120	Comanche.....	62
Miscellaneous.....	25	Caldwell.....	71	Comanche.....	28
Aransas: Rockport.....	28	Somerville.....	33	De Leon.....	30
Archer.....	124	Miscellaneous.....	16	Miscellaneous.....	4
Archer City.....	61	Burnet.....	54	Concho.....	54
Miscellaneous.....	63	Burnet.....	22	Eden.....	21
Armstrong.....	53	Miscellaneous.....	32	Miscellaneous.....	33
Claude.....	42	Caldwell.....	594	Cooke.....	228
Miscellaneous.....	11	Lockhart.....	172	Gainesville.....	204
Atascosa.....	71	Luling.....	342	Miscellaneous.....	24
Pleasanton.....	21	Miscellaneous.....	80	Coryell.....	55
Poteet.....	8	Calhoun.....	51	Gatesville.....	48
Miscellaneous.....	42	Port Lavaca.....	34	Miscellaneous.....	7
Austin.....	219	Miscellaneous.....	15	Cottle: Paducah.....	56
Bellville.....	122	Callahan.....	117	Crane: Miscellaneous.....	39
Miscellaneous.....	97	Baird.....	50	Crockett: Ozona.....	107
Bailey: Miscellaneous.....	12	Cross Plains.....	43	Crosby.....	69
Bandera: Miscellaneous.....	17	Miscellaneous.....	22	Crosbyton.....	29
Bastrop.....	227	Cameron.....	1,313	Ralls.....	30
Bastrop.....	52	Brownsville.....	538	Miscellaneous.....	10
Elgin.....	60	Harlingen.....	378	Culberson: Miscellaneous.....	34
Smithville.....	101	La Feria.....	61	Dallam.....	190
Miscellaneous.....	14	Port Isabel.....	27	Dalhart.....	180
Baylor.....	68	San Benito.....	263	Miscellaneous.....	10
Seymour.....	66	Miscellaneous.....	46	Dallas.....	15,673
Miscellaneous.....	2	Camp.....	30	Dallas.....	15,509
Bee.....	314	Pittsburg.....	27	Garland.....	29
Beeville.....	239	Miscellaneous.....	3	Grand Prairie.....	26
Miscellaneous.....	75	Carson.....	216	Lancaster.....	36
Bell.....	635	Panhandle.....	98	Miscellaneous.....	73
Belton.....	96	White Deer.....	59	Dawson.....	96
Killeen.....	7	Miscellaneous.....	59	Lamesa.....	93
Rogers.....	15	Cass.....	63	Miscellaneous.....	3
Temple.....	470	Atlanta.....	43	Deaf Smith.....	101
Miscellaneous.....	47	Miscellaneous.....	20	Hereford.....	98
Bexar.....	9,126	Castro: Miscellaneous.....	32	Miscellaneous.....	3
San Antonio.....	9,012	Chambers: Miscellaneous.....	89	Delta.....	37
Miscellaneous.....	114	Cherokee.....	249	Cooper.....	29
Blanco: Miscellaneous.....	13	Alto.....	12	Miscellaneous.....	8
Borden: Miscellaneous.....	4	Jacksonville.....	185	Denton.....	273
Bosque.....	65	Rusk.....	35	Denton.....	195
Clifton.....	35	Miscellaneous.....	17	Pilot Point.....	26
Miscellaneous.....	30	Childress.....	149	Sanger.....	12
Bowie.....	467	Childress.....	147	Miscellaneous.....	40
De Kalb.....	19	Miscellaneous.....	2	De Witt.....	318
Texarkana.....	422	Clay.....	94	Cuero.....	188
Miscellaneous.....	26	Henrietta.....	71	Yorktown.....	98
Brazoria.....	355	Miscellaneous.....	23	Miscellaneous.....	32
Alvin.....	37	Cockran: Miscellaneous.....	10	Dickens.....	51
Angleton.....	46	Coke: Miscellaneous.....	33	Spur.....	49
Freeport.....	155	Coleman.....	218	Miscellaneous.....	2
Miscellaneous.....	117	Coleman.....	163	Dimmit.....	61
		Santa Anna.....	38	Asherton.....	16
		Miscellaneous.....	17	Carrigo Springs.....	34
		Collin.....	289	Miscellaneous.....	11
		Celina.....	7	Donley.....	137
		Farmersville.....	29	Clarendon.....	122
		McKinney.....	173	Miscellaneous.....	15
		Plano.....	35	Duval: Miscellaneous.....	83
		Miscellaneous.....	45		

¹⁰ The 1929 figures for Frankston and Palestine were: Frankston, 420; Palestine, 18. They should have been Frankston, 18; Palestine, 420.

TABLE 11.—*Individual returns for 1930, by counties, cities, and townships, showing number of returns—Continued*

TEXAS—Continued

County and city	Num-ber of returns	County and city	Num-ber of returns	County and city	Num-ber of returns
Eastland.....	561	Gillespie.....	128	Hidalgo.....	1, 043
Cisco.....	163	Fredericksburg.....	111	Alamo.....	35
Desdemona.....	3	Miscellaneous.....	17	Donna.....	93
Eastland.....	181	Goliad.....	77	Edinburg.....	127
Gorman.....	23	Goliad.....	57	McAllen.....	237
Olden.....	10	Miscellaneous.....	20	Mercedes.....	159
Ranger.....	141	Gonzales.....	234	Mission.....	164
Rising Star.....	35	Gonzales.....	164	Pharr.....	56
Miscellaneous.....	5	Nixon.....	15	San Juan.....	37
Ector.....	162	Waelder.....	35	Weslaco.....	109
Odessa.....	159	Miscellaneous.....	20	Miscellaneous.....	26
Miscellaneous.....	3	Gray.....	712	Hill.....	240
Edwards: Miscellaneous.....	137	McLean.....	44	Hillsboro.....	120
Ellis.....	433	Pampa.....	622	Hubbard.....	36
Ennis.....	115	Miscellaneous.....	46	Itasca.....	35
Ferris.....	23	Grayson.....	894	Miscellaneous.....	49
Italy.....	27	Denison.....	370	Hockley.....	30
Midlothian.....	18	Sherman.....	443	Levelland.....	23
Waxahachie.....	213	Van Alstyne.....	18	Miscellaneous.....	7
Miscellaneous.....	37	Whitesboro.....	14	Hood.....	17
El Paso.....	4, 009	Whitewright.....	23	Granbury.....	10
El Paso.....	3, 839	Miscellaneous.....	26	Miscellaneous.....	7
Fabens.....	53	Gregg.....	284	Hopkins.....	110
Miscellaneous.....	117	Longview.....	204	Sulphur Springs.....	97
Erath.....	126	Miscellaneous.....	80	Miscellaneous.....	13
Dublin.....	30	Grimes.....	111	Houston.....	113
Stephenville.....	65	Navasota.....	68	Crockett.....	87
Thurber.....	29	Miscellaneous.....	43	Grapeland.....	14
Miscellaneous.....	2	Guadalupe.....	339	Miscellaneous.....	12
Falls.....	307	Seguin.....	281	Howard.....	446
Marlin.....	158	Miscellaneous.....	58	Big Springs.....	430
Rosebud.....	89	Hale.....	318	Miscellaneous.....	16
Miscellaneous.....	60	Hale Center.....	16	Hudspeth: Miscellane-ous.....	29
Fannin.....	144	Plainview.....	294	Hunt.....	345
Bonham.....	72	Miscellaneous.....	8	Celeste.....	5
Honey Grove.....	7	Hall.....	160	Commerce.....	41
Ladonia.....	16	Memphis.....	126	Greenville.....	282
Leonard.....	21	Miscellaneous.....	34	Lone Oak.....	5
Miscellaneous.....	21	Hamilton.....	40	Wolf City.....	6
Fayette.....	325	Hamilton.....	29	Miscellaneous.....	6
La Grange.....	130	Hico.....	10	Hutchinson.....	431
Schulenburg.....	78	Miscellaneous.....	1	Borger.....	307
Miscellaneous.....	117	Hansford.....	86	Miscellaneous.....	124
Fisher.....	38	Spearman.....	65	Irion: Miscellaneous.....	37
Rotan.....	26	Miscellaneous.....	21	Jack.....	88
Miscellaneous.....	12	Hardeman.....	173	Jackboro.....	49
Floyd.....	103	Chillicothe.....	49	Miscellaneous.....	39
Floydada.....	69	Quanah.....	110	Jackson.....	80
Lockney.....	27	Miscellaneous.....	14	Edna.....	54
Miscellaneous.....	7	Hardin: Miscellaneous.....	166	Miscellaneous.....	26
Foard.....	39	Harris.....	16, 488	Jasper.....	100
Crowell.....	36	Goose Creek.....	214	Jasper.....	61
Miscellaneous.....	3	Houston.....	15, 735	Kirbyville.....	29
Fort Bend.....	376	La Porte.....	37	Miscellaneous.....	10
Richmond.....	103	Pasadena.....	20	Jeff Davis: Miscellane-ous.....	30
Rosenberg.....	94	Pelly.....	32	Jefferson.....	4, 069
Miscellaneous.....	179	Miscellaneous.....	450	Beaumont.....	2, 437
Franklin.....	14	Harrison.....	502	Port Arthur.....	1, 489
Mount Vernon.....	13	Marshall.....	423	Port Neches.....	48
Miscellaneous.....	1	Miscellaneous.....	79	Miscellaneous.....	95
Freestone.....	133	Hartley: Miscellaneous.....	20	Jim Hogg: Miscellane-ous.....	85
Teague.....	73	Haskell.....	46	Jim Wells.....	124
Worthan.....	18	Haskell.....	28	Alice.....	96
Miscellaneous.....	42	Rule.....	15	Miscellaneous.....	28
Frio.....	67	Miscellaneous.....	3		
Pearsall.....	44	Hays.....	207		
Miscellaneous.....	23	San Marcos.....	178		
Gaines: Miscellaneous.....	29	Miscellaneous.....	29		
Galveston.....	3, 190	Hemphill.....	123		
Galveston.....	3, 024	Canadian.....	119		
Texas City.....	92	Miscellaneous.....	4		
Miscellaneous.....	83	Henderson.....	115		
Garza.....	54	Athens.....	80		
Post.....	36	Miscellaneous.....	35		
Miscellaneous.....	18				

TABLE 11.—*Individual returns for 1930, by counties, cities, and townships, showing number of returns—Continued*

TEXAS—Continued

County and city	Number of returns	County and city	Number of returns	County and city	Number of returns
Johnson.....	293	Lipscomb: Miscellaneous-		Morris.....	16
Alvarado.....	11	ous.....	60	Daingerfield.....	1
Cleburne.....	240			Miscellaneous.....	15
Grandview.....	22	Live Oak.....	54	Motley.....	35
Miscellaneous.....	20	Three Rivers.....	25	Matador.....	26
Jones.....	187	Miscellaneous.....	29	Miscellaneous.....	9
Anson.....	37	Llano.....	97	Nacogdoches.....	177
Hamlin.....	47	Llano.....	71	Cushing.....	5
Stanford.....	92	Miscellaneous.....	26	Nacogdoches.....	159
Miscellaneous.....	11			Miscellaneous.....	13
Karnes.....	224	Loving: Miscellaneous..	17	Navarro.....	706
Karnes City.....	23			Corsicana.....	598
Kenedy.....	123	Lubbock.....	623	Dawson.....	9
Runge.....	43	Lubbock.....	539	Kerens.....	38
Miscellaneous.....	35	Slaton.....	81	Miscellaneous.....	61
Kaufman.....	235	Miscellaneous.....	3		
Forney.....	22	Lynn.....	44	Newton: Miscellaneous..	40
Kaufman.....	39	Tahoka.....	24		
Kemp.....	6	O'Donnell.....	11	Nolan.....	260
Mabank.....	12	Miscellaneous.....	9	Roscoe.....	18
Terrell.....	153	McCulloch.....	160	Sweetwater.....	236
Miscellaneous.....	3	Brady.....	145	Miscellaneous.....	6
Kendall.....	91	Miscellaneous.....	15	Nueces.....	1,205
Boerne.....	53	McLennan.....	2,132	Corpus Christi.....	873
Miscellaneous.....	38	McGregor.....	32	Robstown.....	196
Kent: Miscellaneous.....	5	Mart.....	81	Miscellaneous.....	136
		Moody.....	19	Ochiltree.....	185
Kerr.....	194	Waco.....	1,887	Perryton.....	163
Kerrville.....	138	West.....	71	Miscellaneous.....	22
Miscellaneous.....	56	Miscellaneous.....	42		
Kimble.....	71	Madison.....	30	Oldham: Miscellaneous..	38
Junction.....	57	Madisonville.....	28		
Miscellaneous.....	14	Miscellaneous.....	2	Orange.....	266
King: Miscellaneous.....	3	Marion: Jefferson.....	38	Orange.....	245
				Miscellaneous.....	21
Kinney.....	62	Martin.....	46	Palo Pinto.....	243
Brackettville.....	49	Stanton.....	44	Mineral Wells.....	176
Miscellaneous.....	13	Miscellaneous.....	2	Mingus.....	8
Kleberg.....	186			Strawn.....	34
Kingsville.....	183	Mason: Miscellaneous..	85	Miscellaneous.....	25
Miscellaneous.....	3			Panola.....	34
Knox.....	79	Matagorda.....	363	Carthage.....	19
Munday.....	31	Bay City.....	181	Miscellaneous.....	15
Miscellaneous.....	48	Palacios.....	27	Parker.....	155
Lamar.....	479	Miscellaneous.....	155	Weatherford.....	145
Paris.....	439			Miscellaneous.....	10
Miscellaneous.....	40	Maverick: Eagle Pass..	161	Parmer: Miscellaneous..	59
Lamb.....	80				
Littlefield.....	41	Medina.....	122	Pecos.....	209
Sudan.....	18	Devine.....	10	Fort Stockton.....	109
Miscellaneous.....	21	Miscellaneous.....	112	Miscellaneous.....	100
Lampasas.....	68	Menard.....	121	Polk.....	113
Lampasas.....	64	Menard.....	118	Livingston.....	72
Miscellaneous.....	4	Miscellaneous.....	3	Miscellaneous.....	41
La Salle.....	53	Midland: Midland.....	357	Potter.....	2,365
Cotulla.....	37			Amarillo.....	2,363
Miscellaneous.....	16	Milam.....	320	Miscellaneous.....	2
Lavaca.....	298	Cameron.....	199	Presidio.....	178
Hallettsville.....	73	Rockdale.....	61	Marfa.....	152
Shiner.....	75	Thorndale.....	19	Presidio.....	15
Yoakum.....	118	Miscellaneous.....	41	Miscellaneous.....	11
Miscellaneous.....	32	Mills.....	21		
Lee.....	41	Goldthwaite.....	17	Rains: Miscellaneous....	2
Giddings.....	32	Miscellaneous.....	4		
Miscellaneous.....	9	Mitchell.....	138	Randall.....	74
Leon: Miscellaneous.....	31	Colorado.....	118	Canyon.....	7
		Miscellaneous.....	20	Miscellaneous.....	31
Liberty.....	285	Montague.....	164	Reagan: Miscellaneous..	154
Cleveland.....	29	Bowie.....	55	Real: Miscellaneous.....	27
Dayton.....	46	Nacona.....	76		
Liberty.....	109	Miscellaneous.....	33	Red River.....	83
Miscellaneous.....	101	Montgomery.....	88	Annona.....	7
Limestone.....	372	Conroe.....	51	Clarksville.....	55
Coolidge.....	23	Miscellaneous.....	37	Detroit.....	7
Groesbeck.....	75			Miscellaneous.....	14
Mexia.....	227	Moore: Miscellaneous....	58	Reeves.....	178
Miscellaneous.....	47			Pecos.....	148
				Miscellaneous.....	30

TABLE 11.—*Individual returns for 1930, by counties, cities, and townships, showing number of returns—Continued*

TEXAS—Continued

County and city	Number of returns	County and city	Number of returns	County and city	Number of returns
Refugio.....	227	Sterling: Miscellaneous.....	51	Webb.....	751
Refugio.....	157	Stonewall: Miscellane-ous.....	10	Weslaco.....	655
Woodsboro.....	49	Sutton: Sonora.....	133	Weslaco.....	96
Miscellaneous.....	21			Wharton.....	524
Roberts: Miscellaneous.....	63	Swisher.....	145	El Campo.....	111
Robertson.....	189	Tulla.....	103	Wharton.....	169
Calvert.....	65	Miscellaneous.....	42	Miscellaneous.....	244
Hearne.....	65	Tarrant.....	6,185	Wheeler.....	177
Miscellaneous.....	59	Arlington.....	95	Shamrock.....	131
Rockwall.....	21	Fort Worth.....	6,020	Miscellaneous.....	46
Rockwall.....	6	Miscellaneous.....	70	Wichita.....	2,602
Royce City.....	14	Taylor.....	900	Burkburnett.....	101
Miscellaneous.....	1	Abilene.....	858	Electra.....	184
Runnels.....	217	Merkel.....	34	Iowa Park.....	83
Ballinger.....	124	Miscellaneous.....	8	Wichita Falls.....	2,231
Winters.....	49	Terrell: Miscellaneous.....	114	Miscellaneous.....	3
Miscellaneous.....	44			Wilbarger.....	307
Rusk.....	151	Terry.....	44	Vernon.....	292
Henderson.....	126	Brownfield.....	43	Miscellaneous.....	15
Miscellaneous.....	25	Miscellaneous.....	2	Willacy.....	82
Sabine: Miscellaneous.....	26	Throckmorton.....	11	Raymondville.....	62
San Augustine.....	28	Throckmorton.....	18	Miscellaneous.....	20
San Augustine.....	27	Miscellaneous.....	4	Williamson.....	610
Miscellaneous.....	1	Titus.....	45	Bartlett.....	64
San Jacinto: Miscellane-ous.....	5	Mount Pleasant.....	44	Georgetown.....	125
		Miscellaneous.....	1	Granger.....	36
San Patricio.....	375	Tom Green.....	1,159	Round Rock.....	19
Aransas Pass.....	64	San Angelo.....	1,110	Taylor.....	300
Sinton.....	64	Miscellaneous.....	49	Miscellaneous.....	66
Taft.....	93	Travis.....	2,040	Wilson.....	71
Miscellaneous.....	154	Austin.....	1,998	Floresville.....	40
San Saba.....	72	Miscellaneous.....	42	Miscellaneous.....	31
San Saba.....	64	Trinity.....	89	Wink.....	152
Miscellaneous.....	8	Groveton.....	37	Wink.....	149
Schleicher.....	60	Trinity.....	49	Miscellaneous.....	3
Eldorado.....	53	Miscellaneous.....	3	Wise.....	74
Miscellaneous.....	7	Tyler: Miscellaneous.....	47	Alvord.....	7
Scurry.....	55	Upshur.....	39	Bridgeport.....	22
Snyder.....	54	Gilmer.....	34	Chico.....	5
Miscellaneous.....	1	Miscellaneous.....	5	Decatur.....	29
Shackelford.....	151	Upton.....	171	Miscellaneous.....	11
Albany.....	118	McCamey.....	137	Wood.....	126
Miscellaneous.....	33	Miscellaneous.....	34	Mineola.....	77
Shelby.....	91	Uvalde.....	239	Winnboro.....	36
Center.....	60	Sabinal.....	39	Miscellaneous.....	13
Timpson.....	17	Uvalde.....	175	Yoakum: Miscellaneous.....	3
Miscellaneous.....	14	Miscellaneous.....	25		
Sherman: Miscellane-ous.....	45	Val Verde.....	477	Young.....	451
Smith.....	756	Del Rio.....	415	Eliasville.....	27
Troup.....	21	Miscellaneous.....	62	Graham.....	222
Tyler.....	692	Van Zandt.....	175	New Castle.....	22
Miscellaneous.....	43	Grand Saline.....	51	Olney.....	151
Somervell: Miscellane-ous.....	7	Wills Point.....	45	South Bend.....	15
		Miscellaneous.....	79	Miscellaneous.....	14
Starr.....	45	Victoria.....	364	Zapata: Miscellaneous.....	5
Rio Grande.....	33	Victoria.....	340		
Miscellaneous.....	12	Miscellaneous.....	24	Zavalla.....	58
Stephens.....	341	Walker.....	143	Crystal City.....	47
Breckenridge.....	318	Huntsville.....	126	Miscellaneous.....	11
Caddo.....	18	Miscellaneous.....	17		
Miscellaneous.....	5	Waller: Miscellaneous.....	64	All other:	
		Ward.....	59	Residents of other	
		Pyote.....	25	States.....	716
		Miscellaneous.....	34	Residents of foreign	
		Washington.....	341	countries (Ameri-	
		Brenham.....	286	can citizens and	
		Miscellaneous.....	55	aliens).....	109

TABLE 11.—*Individual returns for 1930, by counties, cities, and townships, showing number of returns—Continued*

UTAH					
County and city	Number of returns	County and city	Number of returns	County and city	Number of returns
State total.....	12,295	Grand: Miscellaneous....	36	Tooele.....	178
Returns, Form 1040, showing no net income, not included in general tables.....	390	Iron.....	99	Grantsville.....	10
Adjustment—subtract to reconcile with general tables ¹	128	Cedar City.....	81	Tooele.....	122
Total in general tables.....	11,777	Parowan.....	11	Miscellaneous.....	46
Beaver.....	80	Miscellaneous.....	7	Uintah.....	82
Beaver.....	13	Juab.....	152	Vernal.....	65
Milford.....	62	Eureka.....	85	Miscellaneous.....	17
Miscellaneous.....	5	Nephi.....	32	Utah.....	492
Boxelder.....	196	Miscellaneous.....	35	American Fork.....	55
Brigham City.....	92	Kane.....	14	Lehi.....	13
Tremonton.....	46	Kanab.....	6	Orem.....	2
Miscellaneous.....	58	Miscellaneous.....	8	Payson.....	17
Cache.....	348	Millard.....	60	Pleasant Grove.....	15
Hyrum.....	18	Delta.....	28	Provo.....	309
Lewiston.....	6	Fillmore.....	10	Santaquin.....	3
Logan.....	247	Miscellaneous.....	22	Spanish Fork.....	24
Providence.....	6	Morgan: Miscellaneous.....	25	Springville.....	32
Richmond.....	11	Piute Miscellaneous.....	11	Miscellaneous.....	22
Smithfield.....	21	Rich: Miscellaneous.....	19	Wasatch.....	75
Wellsville.....	12	Salt Lake.....	7,522	Heber City.....	48
Miscellaneous.....	27	Bingham Canyon.....	507	Miscellaneous.....	27
Carbon.....	529	Midvale.....	50	Washington.....	23
Helper.....	114	Murray.....	104	Hurricane.....	4
Price.....	158	Salt Lake City.....	6,627	St. George.....	16
Miscellaneous.....	257	Sandy.....	26	Miscellaneous.....	3
Daggett: Miscellaneous.....	2	Miscellaneous.....	208	Wayne: Miscellaneous.....	8
Davis.....	142	San Juan: Miscellaneous.....	3	Weber.....	1,513
Bountiful.....	30	Sanpete.....	134	Ogden City.....	1,494
Farmington.....	16	Ephraim.....	20	Miscellaneous.....	19
Miscellaneous.....	96	Fairview.....	10	All other:	
Duchesne.....	28	Gunnison.....	18	Residents of other States.....	201
Roosevelt.....	14	Manti.....	35	Residents of foreign countries (American citizens and aliens).....	2
Miscellaneous.....	14	Moroni.....	4		
Emery: Miscellaneous.....	37	Mount Pleasant.....	26		
Garfield.....	11	Miscellaneous.....	21		
Panguitch.....	7	Sevier.....	6		
Miscellaneous.....	4	Monroe.....	92		
		Richfield.....	66		
		Salina.....	17		
		Miscellaneous.....	11		
		Summit.....	177		
		Park City.....	140		
		Miscellaneous.....	37		

VERMONT

State total.....	8,995	Caledonia.....	629	Grand Isle: Miscellaneous.....	46
Returns, Form 1040, showing no net income, not included in general tables.....	219	Hardwick.....	53	Lamolle.....	133
Adjustment—subtract to reconcile with general tables ¹	141	Lyndonville.....	66	Morrisville.....	62
Total in general tables.....	8,635	St. Johnsbury.....	376	Miscellaneous.....	71
Addison.....	269	Miscellaneous.....	134	Orange.....	202
Bristol.....	36	Chittenden.....	1,375	Chelsea.....	9
Ferrisburg.....	8	Burlington.....	1,133	Randolph.....	77
Middlebury.....	145	Charlotte.....	16	Williamstown.....	4
Vergennes.....	46	Colchester.....	1	Miscellaneous.....	112
Miscellaneous.....	34	Essex.....	52	Orleans.....	318
Bennington.....	635	Hinesburg.....	3	Barton.....	29
Arlington.....	29	Shelburne.....	27	Newport.....	157
Bennington.....	382	Winooski.....	64	Orleans.....	42
Dorset.....	29	Miscellaneous.....	79	Troy.....	20
Pownal.....	8	Essex.....	93	Miscellaneous.....	70
Shaftsbury.....	12	Island Pond.....	45	Rutland.....	1,350
Miscellaneous.....	175	Miscellaneous.....	48	Brandon.....	58
		Franklin.....	607	Castleton.....	19
		Enosburg Falls.....	30	Fair Haven.....	108
		Fairfax.....	7	Poultney.....	79
		Richford.....	41	Proctor.....	125
		St. Albans.....	423	Rutland.....	784
		Swanton.....	57	West Rutland.....	42
		Miscellaneous.....	49	Miscellaneous.....	135

¹ See text, p. 19

TABLE 11.—*Individual returns for 1930, by counties, cities, and townships, showing number of returns—Continued*

VERMONT—Continued

County and city	Number of returns	County and city	Number of returns	County and city	Number of returns
Washington.....	1, 423	Windsor.....	1, 026	All other:	
Barre.....	689	Bethel.....	31	Residents of other	
Montpelier.....	488	Ludlow.....	63	States.....	173
Northfield.....	75	Rochester.....	11	Residents of foreign	
Waterbury.....	56	Springfield.....	305	countries (Ameri-	
Miscellaneous.....	115	White River Junc-		can citizens and	
Windham.....	715	tion.....	154	aliens).....	1
Bellows Falls.....	212	Windsor.....	160		
Brattleboro.....	412	Woodstock.....	92		
Miscellaneous.....	91	Miscellaneous.....	210		

VIRGINIA

State total.....	39, 109	Caroline: Miscellaneous.....	52	Grayson.....	54
Returns, Form 1040,		Carroll:		Fries.....	4
showing no net in-		Galex. (See Gray-		Galex.....	48
come, not included in		son County.)		Miscellaneous.....	2
general tables.....	1, 227	Miscellaneous.....	5	Greene: Miscellaneous.....	2
Adjustment—add to		Charles City: Miscella-	5		
reconcile with general		neous.....		Greensville.....	115
tables ¹	33	Charlotte: Miscellaneous	48	Emporia.....	109
				Miscellaneous.....	6
Total in general		Chesterfield.....	150	Halifax.....	258
tables.....	37, 915	Colonial Heights.....	42	South Boston.....	192
Accomac.....	222	Miscellaneous.....	108	Miscellaneous.....	66
Chincoteague Island	15	Clarke.....	74	Hanover.....	163
Onancock.....	46	Berryville.....	50	Ashland.....	101
Miscellaneous.....	161	Miscellaneous.....	24	Miscellaneous.....	62
Albemarle.....	786	Craig: Miscellaneous.....	7	Henrico.....	9, 762
Charlottesville.....	652			Richmond.....	9, 629
Miscellaneous.....	134	Culpeper.....	118	Miscellaneous.....	133
Alleghany.....	618	Culpeper.....	85	Henry.....	240
Clifton Forge.....	281	Miscellaneous.....	33	Martinsville.....	176
Covington.....	303			Miscellaneous.....	64
Miscellaneous.....	34	Cumberland: Miscella-	6	Highland: Miscellaneous	3
Amelia: Miscellaneous.....	26	neous.....			
Amherst: Miscellaneous.....	104	Dickinson: Miscellane-	25	Isle of Wight.....	47
Appomattox: Miscella-		ous.....		Smithfield.....	40
neous.....	22	Dinwiddie.....	960	Miscellaneous.....	7
Arlington.....	1, 899	Petersburg.....	929	James City.....	152
Alexandria.....	1, 119	Miscellaneous.....	31	Williamsburg.....	139
Miscellaneous.....	780	Elizabeth City.....	713	Miscellaneous.....	13
Augusta.....	774	Hampton.....	533		
Staunton.....	516	Phoebe.....	77	King and Queen: Mis-	
Waynesboro.....	184	Miscellaneous.....	103	cellaneous.....	5
Miscellaneous.....	74	Essex: Miscellaneous.....	18	King George: Miscella-	
Bath: Miscellaneous.....	104			neous.....	21
Bedford.....	138	Fairfax.....	271	King William.....	55
Bedford.....	110	Falls Church.....	54	West Point.....	46
Miscellaneous.....	28	Miscellaneous.....	217	Miscellaneous.....	9
Bland: Miscellaneous.....	6	Fauquier.....	251		
Botetourt: Miscella-		Warrenton.....	141	Lancaster: Miscellane-	
neous.....	70	Miscellaneous.....	110	ous.....	33
Brunswick.....	75	Floyd: Miscellaneous.....	11	Lee.....	63
Lawrenceville.....	55	Fluvanna: Miscellane-	30	Pennington Gap.....	22
Miscellaneous.....	20	neous.....		Miscellaneous.....	41
Buchanan: Miscellane-		Franklin.....	52	Loudoun.....	210
ous.....	23	Rocky mount.....	38	Leesburg.....	84
Buckingham: Miscella-		Miscellaneous.....	14	Miscellaneous.....	126
neous.....	18	Frederick.....	392		
Campbell.....	1, 679	Winchester.....	375	Louisa: Miscellaneous.....	47
Altavista.....	53	Miscellaneous.....	17		
Lynchburg.....	1, 600	Giles.....	81	Lunenburg.....	65
Miscellaneous.....	26	Narrows.....	20	Victoria.....	38
		Miscellaneous.....	61	Miscellaneous.....	27
		Gloucester: Miscellane-		Madison: Miscellaneous.....	18
		ous.....	49	Mathews: Miscellane-	
		Goochland: Miscellane-	24	ous.....	36
		ous.....			

¹ See text, p. 19.

TABLE 11.—Individual returns for 1930, by counties, cities, and townships, showing number of returns—Continued

VIRGINIA—Continued

County and city	Num-ber of returns	County and city	Num-ber of returns	County and city	Num-ber of returns
Mecklenburg.....	159	Powhatan: Miscellane-ous.....	14	Spottsylvania.....	301
Chase City.....	55	Prince Edward.....	127	Fredericksburg.....	292
South Hill.....	35	Farmville.....	106	Miscellaneous.....	9
Miscellaneous.....	69	Miscellaneous.....	21	Stafford: Miscellaneous.....	8
Middlesex: Miscellane-ous.....	30	Prince George.....	297	Surry: Miscellaneous.....	23
Montgomery.....	219	Hopewell.....	284	Sussex.....	69
Blacksburg.....	46	Miscellaneous.....	13	Waverly.....	26
Christiansburg.....	53	Prince William.....	109	Miscellaneous.....	43
Radford.....	95	Manassas.....	57	Tazewell.....	313
Miscellaneous.....	25	Miscellaneous.....	52	Bluefield.....	50
Nansemond.....	392	Princess Anne.....	140	Pocahontas.....	60
Suffolk.....	371	Virginia Beach.....	102	Richlands.....	23
Miscellaneous.....	21	Miscellaneous.....	38	Tazewell.....	105
Nelson: Miscellaneous.....	58	Pulaski.....	176	Miscellaneous.....	75
New Kent: Miscellane-ous.....	20	Pulaski.....	156	Warren.....	75
Norfolk.....	6,452	Miscellaneous.....	20	Front Royal.....	60
Norfolk.....	5,088	Rappahannock: Miscel-laneous.....	17	Miscellaneous.....	15
Portsmouth.....	1,269	Richmond: Miscellane-ous.....	27	Warwick.....	1,390
South Norfolk.....	50	Roanoke.....	3,185	Newport News.....	1,255
Miscellaneous.....	45	Roanoke.....	2,890	Miscellaneous.....	135
Northampton.....	297	Salem.....	181	Washington.....	440
Cape Charles.....	125	Vinton.....	71	Abingdon.....	68
Miscellaneous.....	172	Miscellaneous.....	43	Bristol.....	306
Northumberland: Misc-ellaneous.....	39	Rockbridge.....	305	Damascus.....	12
Nottoway.....	198	Buena Vista.....	45	Miscellaneous.....	54
Blackstone.....	62	Lexington.....	213	Westmoreland: Miscel-laneous.....	25
Crewe.....	117	Miscellaneous.....	47	Wise.....	315
Miscellaneous.....	19	Rockingham.....	380	Appalachia.....	72
Orange.....	112	Harrisonburg.....	290	Big Stone Gap.....	64
Orange.....	57	Miscellaneous.....	90	Norton.....	89
Miscellaneous.....	55	Russell: Miscellaneous.....	68	Wise.....	13
Page.....	97	Scott.....	19	Miscellaneous.....	77
Luray.....	53	Gate City.....	16	Wythe.....	136
Shenandoah.....	41	Miscellaneous.....	3	Wytheville.....	83
Miscellaneous.....	3	Shenandoah.....	109	Miscellaneous.....	53
Patrick: Miscellaneous.....	24	Strasburg.....	28	York: Miscellaneous.....	43
Pittsylvania.....	892	Woodstock.....	45	All other:	
Chatham.....	45	Miscellaneous.....	36	Residents of other	
Danville.....	798	Smyth.....	141	States.....	448
Miscellaneous.....	49	Marion.....	70	Residents of foreign	
		Saltville.....	50	countries (Ameri-	
		Southampton.....	128	can citizens and	
		Franklin.....	85	aliens).....	37
		Miscellaneous.....	43		

WASHINGTON ¹¹

State total.....	60,525	Benton.....	155	Columbia.....	193
Returns, Form 1040, showing no net income, not included in general tables.....	2,609	Kennewick.....	68	Dayton.....	163
Adjustment—add to reconcile with general tables ¹	5,213	Prosser.....	53	Miscellaneous.....	30
Total in general tables.....	63,129	Miscellaneous.....	34	Cowlitz.....	718
Adams.....	181	Chelan.....	1,782	Castle Rock.....	37
Ritzville.....	74	Cashmere.....	193	Kelso.....	153
Miscellaneous.....	107	Chelan.....	84	Longview.....	392
Asotin.....	55	Leavenworth.....	37	Woodland.....	35
Clarkston.....	38	Wenatchee.....	1,220	Miscellaneous.....	101
Miscellaneous.....	17	Miscellaneous.....	248	Douglas: Miscellaneous.....	64
		Clallam.....	533	Ferry: Miscellaneous.....	26
		Port Angeles.....	365	Franklin.....	269
		Miscellaneous.....	168	Pasco.....	188
		Clarke.....	576	Miscellaneous.....	81
		Camas.....	114	Garfield.....	218
		Vancouver.....	395	Pomeroy.....	207
		Washougal.....	24	Miscellaneous.....	11
		Miscellaneous.....	43		

¹ See text, p. 19.¹¹ Includes Alaska,

TABLE 11.—Individual returns for 1930, by counties, cities, and townships, showing number of returns—Continued

WASHINGTON—Continued

County and city	Number of returns	County and city	Number of returns	County and city	Number of returns
Grant: Miscellaneous.....	81	Pacific.....	340	Thurston.....	757
Grays Harbor.....	1,671	Raymond.....	164	Olympia.....	617
Aberdeen.....	928	South Bend.....	65	Miscellaneous.....	140
Cosmopolis.....	26	Miscellaneous.....	111		
Elma.....	51	Pend Oreille.....	152	Wahkiakum: Miscella-	
Hoquiam.....	476	Newport.....	63	neous.....	53
Montesano.....	85	Miscellaneous.....	89		
Miscellaneous.....	105	Pierce.....	5,335	Walla Walla.....	1,288
Island: Miscellaneous.....	24	Buckley.....	36	Walla Walla.....	1,036
Jefferson.....	197	Orting.....	21	Miscellaneous.....	252
Port Townsend.....	134	Puyallup.....	210	Whatcom.....	1,222
Miscellaneous.....	63	Sumner.....	115	Bellingham.....	1,015
King.....	26,058	Tacoma.....	4,558	Blaine.....	44
Auburn.....	84	Miscellaneous.....	395	Lynden.....	61
Enumclaw.....	146			Miscellaneous.....	102
Kent.....	178	San Juan: Miscellane-		Whitman.....	993
Kirkland.....	115	ous.....	44	Colfax.....	214
Renton.....	159	Skagit.....	674	Palouse.....	51
Seattle.....	24,669	Anacortes.....	141	Pullman.....	185
Miscellaneous.....	707	Burlington.....	55	Tekoa.....	56
Kitsap.....	947	Mount Vernon.....	256	Miscellaneous.....	487
Bremerton.....	674	Sedro Woolley.....	89	Yakima.....	2,250
Port Orchard.....	73	Miscellaneous.....	133	Grandview.....	58
Miscellaneous.....	200	Skamania: Miscellane-		Sunnyside.....	96
Kittitas.....	564	ous.....	29	Toppenish.....	113
Cle Elum.....	108	Snohomish.....	1,775	Wapato.....	95
Ellensburg.....	316	Arlington.....	72	Yakima.....	1,596
Roslyn.....	81	Edmonds.....	83	Miscellaneous.....	292
Miscellaneous.....	59	Everett.....	1,175	ALASKA.....	2,479
Klickitat.....	166	Marysville.....	38	Anchorage.....	215
Goldendale.....	41	Monroe.....	59	Fairbanks.....	290
Miscellaneous.....	125	Snohomish.....	107	Juneau.....	508
Lewis.....	727	Miscellaneous.....	241	Ketchikan.....	336
Centralia.....	291	Spokane.....	6,223	Nome.....	99
Chehalis.....	257	Cheney.....	47	Petersburg.....	45
Miscellaneous.....	179	Deer Park.....	25	Sitka.....	33
Lincoln: Miscellaneous.....	325	Medical Lake.....	3	Miscellaneous.....	953
Mason.....	225	Spokane.....	5,884	All other:	
Shelton.....	184	Miscellaneous.....	264	Residents of other	
Miscellaneous.....	41	Stevens.....	152	States.....	564
Okanogan.....	304	Chewelah.....	35	Residents of foreign	
Okanogan.....	73	Colville.....	66	countries (Ameri-	
Omak.....	91	Miscellaneous.....	51	cans citizens and	
Miscellaneous.....	140			aliens).....	136

WEST VIRGINIA

State total.....	28,136	Brooke.....	515	Gilmer: Miscellaneous.....	35
Returns, Form 1040,		Follansbee.....	142	Grant.....	19
showing no net in-		Wellsburg.....	267	Petersburg.....	11
come, not included in		Miscellaneous.....	106	Miscellaneous.....	8
general tables.....	1,006	Cabell.....	2,616	Greenbrier.....	318
Total in general		Barboursville.....	29	East Rainelle.....	17
tables.....	27,130	Huntington.....	2,552	Lewisburg.....	82
Barbour.....	70	Milton.....	26	Marfance.....	2
Belington.....	15	Miscellaneous.....	9	Ronceverte.....	65
Philippi.....	36	Calhoun.....	35	White Sulphur	
Miscellaneous.....	19	Grantsville.....	28	Springs.....	61
Berkeley.....	365	Miscellaneous.....	7	Miscellaneous.....	91
Martinsburg.....	342	Clay: Miscellaneous.....	33	Hampshire.....	43
Miscellaneous.....	23	Doddridge: Miscellane-		Romney.....	29
Boone.....	128	ous.....	67	Miscellaneous.....	14
Madison.....	29	Fayette.....	789	Hancock.....	935
Miscellaneous.....	99	Ansted.....	19	Chester.....	93
Braxton.....	73	Fayetteville.....	50	Hollidays Cove.....	300
Gassaway.....	31	Montgomery.....	140	New Cumberland.....	62
Sutton.....	24	Mount Hope.....	96	Miscellaneous.....	480
Miscellaneous.....	18	Oakhill.....	62	Hardy: Miscellaneous.....	21
		Miscellaneous.....	422		

TABLE 11.—*Individual returns for 1930, by counties, cities, and townships, showing number of returns—Continued*

WEST VIRGINIA—Continued

County and city	Num-ber of returns	County and city	Num-ber of returns	County and city	Num-ber of returns
Harrison.....	1,487	Mason.....	114	Randolph.....	220
Bridgeport.....	49	Point Pleasant.....	83	Elkins.....	190
Clarksburg.....	1,205	Miscellaneous.....	31	Miscellaneous.....	30
Lumberport.....	19	Mercer.....	1,385	Ritchie.....	121
Nutter Fort.....	15	Bluefield.....	993	Harrisville.....	19
Salem.....	52	Bramwell.....	53	Pennsboro.....	47
Shinaston.....	62	Princeton.....	181	Miscellaneous.....	55
Miscellaneous.....	85	Miscellaneous.....	158	Roane.....	124
Jackson.....	50	Mineral.....	226	Spencer.....	105
Ravenswood.....	24	Keyser.....	138	Miscellaneous.....	19
Miscellaneous.....	26	Piedmont.....	68	Summers.....	227
Jefferson.....	165	Ridgeley.....	13	Hinton.....	205
Charles Town.....	91	Miscellaneous.....	7	Miscellaneous.....	22
Ranson.....	11	Mingo.....	499	Taylor.....	322
Miscellaneous.....	63	Williamson.....	332	Grafton.....	294
Kanawha.....	4,238	Miscellaneous.....	167	Miscellaneous.....	28
Cedar Grove.....	21	Monongalia.....	769	Tucker.....	57
Charleston.....	3,465	Morgantown.....	691	Davis.....	12
Clendenin.....	70	Sabraton.....	6	Parsons.....	15
Dunbar.....	37	Star City.....	5	Thomas.....	20
Marmet.....	15	Miscellaneous.....	67	Miscellaneous.....	10
Nitro. (See Putnam County.)		Monroe.....	81	Tyler.....	194
St. Albans.....	106	Alderson.....	58	Sistersville.....	172
South Charleston.....	126	Miscellaneous.....	23	Miscellaneous.....	22
Miscellaneous.....	398	Morgan.....	44	Upshur.....	122
Lewis.....	331	Berkeley Springs.....	29	Buckhannon.....	115
Weston.....	293	Miscellaneous.....	15	Miscellaneous.....	7
Miscellaneous.....	38	Nicholas.....	102	Wayne.....	103
Lincoln: Miscellaneous.....	60	Richwood.....	87	Ceredo.....	10
Logan.....	741	Miscellaneous.....	15	Kenova.....	71
Logan.....	333	Ohio.....	3,899	Miscellaneous.....	22
Miscellaneous.....	408	Wheeling.....	3,683	Webster: Miscellaneous.....	48
McDowell.....	1,062	Miscellaneous.....	216	Wetzel.....	229
Jaeger.....	25	Pendleton: Miscella- neous.....	14	New Martinsville.....	109
Keystone.....	64			Paden City.....	23
Kimball.....	48	Pleasants.....	85	Miscellaneous.....	97
War.....	44	St. Mary.....	82	Wirt: Miscellaneous.....	5
Welch.....	273	Miscellaneous.....	3	Wood.....	1,466
Miscellaneous.....	608	Pocahontas.....	60	Parkersburg.....	1,409
Marion.....	1,465	Marlington.....	35	Williamstown.....	35
Fairmont.....	1,144	Miscellaneous.....	25	Miscellaneous.....	22
Mannington.....	128	Preston.....	133	Wyoming.....	163
Monongah.....	28	Kingwood.....	27	Mullins.....	79
Rivesville.....	25	Rowlesburg.....	21	Miscellaneous.....	84
Miscellaneous.....	140	Terra Alta.....	28		
Marshall.....	507	Miscellaneous.....	57	All other:	
Benwood.....	48	Putnam.....	30	Residents of other	
Cameron.....	65	Hurricane.....	15	States.....	382
Glendale.....	35	Miscellaneous.....	15	Residents of foreign	
McMechen.....	70	Raleigh.....	737	countries (Ameri- can citizens and	
Moundsville.....	280	Beckley.....	382	aliens).....	7
Miscellaneous.....	9	Mabscott.....	4		
		Miscellaneous.....	351		

WISCONSIN

State total.....	97,688	Ashland.....	503	Brown.....	2,147
Returns, Form 1040, showing no net in- come, not included in general tables.....	3,428	Ashland.....	420	De Pere.....	138
Adjustment—add to re- concile with general tables.....	1,106	Mellen.....	36	Green Bay.....	1,880
Total in general tables.....	95,366	Miscellaneous.....	47	Miscellaneous.....	129
Adams.....	61	Barron.....	366	Buffalo.....	166
Adams.....	48	Barron.....	70	Alma.....	36
Miscellaneous.....	13	Chetek.....	43	Mondovi.....	37
		Cumberland.....	47	Miscellaneous.....	93
		Rice Lake.....	128	Burnett: Miscellaneous.....	65
		Miscellaneous.....	78	Calumet.....	247
		Bayfield.....	136	Brillion.....	62
		Bayfield.....	17	Chilton.....	88
		Washburn.....	59	New Holstein.....	51
		Miscellaneous.....	60	Miscellaneous.....	46

See text, p. 19.

TABLE 11.—*Individual returns for 1930, by counties, cities, and townships, showing number of returns—Continued*

WISCONSIN—Continued

County and city	Number of returns	County and city	Number of returns	County and city	Number of returns
Chippewa	546	Iron	152	Oneida	482
Bloomer	56	Hurley	94	Rhineland	383
Chippewa Falls	338	Montreal	27	Miscellaneous	99
Cornell	43	Miscellaneous	31	Outagamie	1,919
Stanley	52	Jackson	165	Appleton	1,478
Miscellaneous	57	Black River Falls	104	Kaukauna	234
Clark	333	Miscellaneous	61	Kimberly	30
Neillsville	99	Jefferson	1,136	Little Chute	43
Owen	41	Fort Atkinson	287	Seymour	51
Miscellaneous	193	Jefferson	139	Miscellaneous	83
Columbia	763	Lake Mills	105	Ozaukee	567
Columbus	156	Waterloo	48	Cedarburg	140
Kilbourn	117	Watertown	467	Grafton	58
Lodi	50	Miscellaneous	90	Port Washington	204
Portage	252	Juneau	196	Miscellaneous	165
Randolph	60	Elroy	48	Pepin	85
Miscellaneous	128	Mauston	59	Durand	68
Crawford	163	New Lisbon	27	Miscellaneous	17
Prairie du Chien	102	Miscellaneous	62	Pierce	220
Miscellaneous	61	Kenosha	2,224	Ellsworth	38
Dane	4,813	Kenosha	2,117	River Falls	79
Madison	4,029	Miscellaneous	107	Miscellaneous	103
Mount Horeb	103	Kewaunee	166	Polk	253
Stoughton	183	Algoma	51	Amery	55
Sun Prairie	45	Kewaunee	91	Miscellaneous	198
Miscellaneous	453	Miscellaneous	24	Portage	662
Dodge	976	La Crosse	1,603	Stevens Point	574
Beaver Dam	461	La Crosse	1,488	Miscellaneous	88
Horicon	107	Onalaska	24	Price	234
Juneau	61	West Salem	50	Park Falls	113
Mayville	113	Miscellaneous	91	Phillips	63
Miscellaneous	234	La Fayette	210	Miscellaneous	53
Door	226	Darlington	89	Racine	4,046
Sturgeon Bay	152	Shullsburg	30	Burlington	264
Miscellaneous	74	Miscellaneous	91	Racine	3,604
Douglas	1,453	Langlade	419	Miscellaneous	178
Superior	1,397	Antigo	372	Richland	165
Miscellaneous	56	Miscellaneous	47	Richland Center	93
Dunn	281	Lincoln	449	Miscellaneous	72
Menomonie	194	Merrill	325	Rock	2,952
Miscellaneous	87	Tomahawk	117	Beloit	1,370
Eau Claire	1,137	Miscellaneous	7	Edgerton	183
Altoona	21	Manitowoc	1,533	Evansville	108
Augusta	30	Kiel	58	Janesville	1,149
Eau Claire	1,040	Manitowoc	1,059	Milton	23
Miscellaneous	46	Two Rivers	300	Miscellaneous	119
Florence: Miscellaneous	31	Miscellaneous	116	Rusk	132
Fond du Lac	1,809	Marathon	1,347	Ladysmith	96
Fond du Lac	1,203	Mosinee	75	Miscellaneous	36
North Fond du Lac	199	Scofield	14	St. Croix	334
Ripon	66	Wausau	1,001	Hudson	150
Waupun	156	Miscellaneous	257	New Richmond	80
Miscellaneous	185	Marinette	575	Miscellaneous	104
Forest	94	Marinette	390	Sauk	751
Crandon	35	Niagara	49	Baraboo	318
Miscellaneous	59	Peshigo	56	Reedsburg	178
Grant	621	Miscellaneous	80	Sauk City	72
Boscobel	60	Marquette	62	Miscellaneous	183
Cuba City	45	Montello	17	Sawyer	90
Fennimore	44	Miscellaneous	45	Hayward	64
Lancaster	87	Milwaukee	43,082	Miscellaneous	26
Platteville	203	Cudahy	304	Shawano	330
Miscellaneous	182	Milwaukee	37,781	Shawano	153
Green	678	Shorewood	193	Miscellaneous	177
Brodhead	69	South Milwaukee	551	Sheboygan	2,411
Monroe	373	Wauwatosa	2,556	Kohler	135
New Glarus	32	West Allis	1,287	Plymouth	171
Miscellaneous	204	Whitefish Bay	157	Sheboygan	1,862
Green Lake	290	Miscellaneous	218	Sheboygan Falls	110
Berlin	147	Monroe	385	Miscellaneous	133
Princeton	37	Sparta	174	Taylor	124
Miscellaneous	106	Tomah	115	Medford	83
Iowa	249	Miscellaneous	96	Rib Lake	16
Dodgeville	66	Oconto	268	Miscellaneous	25
Mineral Point	97	Gillett	39	Trempealeau	326
Miscellaneous	86	Oconto	112	Arcadia	58
		Oconto Falls	43	Galesville	45
		Miscellaneous	74	Miscellaneous	220

TABLE 11.—*Individual returns for 1930, by counties, cities, and townships, showing number of returns—Continued*

WISCONSIN—Continued

County and city	Num- ber of returns	County and city	Num- ber of returns	County and city	Num- ber of returns
Vernon.....	270	Waukesha.....	1,993	Wood.....	937
Viroqua.....	122	Menomonee Falls.....	81	Marshfield.....	357
Westby.....	41	Oconomowoc.....	330	Nekoosa.....	64
Miscellaneous.....	107	Pewaukee.....	74	Wisconsin Rapids.....	410
Vilas.....	126	Waukesha.....	991	Miscellaneous.....	106
Eagle River.....	80	Miscellaneous.....	517		
Miscellaneous.....	46	Waupaca.....	647	All other:	
Walworth.....	979	Clintonville.....	130	Residents of other	
Delavan.....	222	New London.....	168	States.....	649
Elkhorn.....	146	Waupaca.....	154	Residents of foreign	
Lake Geneva.....	208	Weyauwega.....	50	countries (Ameri-	
Whitewater.....	139	Miscellaneous.....	145	can citizens and	
Miscellaneous.....	264	Waushara.....	100	aliens).....	39
Washburn.....	128	Wautoma.....	31		
Spooner.....	90	Miscellaneous.....	69		
Miscellaneous.....	38	Winnebago.....	2,920		
Washington.....	691	Menasha.....	329		
Hartford.....	202	Neenah.....	594		
West Bend.....	278	Omro.....	36		
Miscellaneous.....	211	Oshkosh.....	1,902		
		Miscellaneous.....	59		

WYOMING

State total.....	7,096	Fremont.....	245	Sheridan.....	532
Returns, Form 1040,		Lander.....	99	Sheridan.....	439
showing no net in-		Riverton.....	66	Miscellaneous.....	93
come, not included in		Miscellaneous.....	80		
general tables.....	374	Goshen.....	115	Sublette: Miscellaneous.....	66
Adjustment—add to re-		Torrington.....	76		
concile with general		Miscellaneous.....	39	Sweetwater.....	882
tables ¹	87	Hot Springs.....	167	Green River.....	185
		Thermopolis.....	99	Rock Springs.....	453
Total in general		Miscellaneous.....	68	Superior.....	100
tables.....	6,809	Johnson.....	104	Miscellaneous.....	144
		Buffalo.....	96		
Albany.....	560	Miscellaneous.....	8	Teton: Miscellaneous.....	51
Laramie.....	504	Laramie.....	1,089		
Miscellaneous.....	56	Cheyenne.....	999	Uinta.....	143
Big Horn.....	152	Miscellaneous.....	90	Evanston.....	121
Greybull.....	64	Lincoln.....	212	Miscellaneous.....	22
Lovell.....	28	Kemmerer.....	108	Washakie.....	81
Miscellaneous.....	60	Miscellaneous.....	104	Worland.....	69
Campbell.....	113	Natrona.....	1,255	Miscellaneous.....	12
Gillette.....	91	Casper.....	968	Weston.....	77
Miscellaneous.....	22	Miscellaneous.....	287	Newcastle.....	41
Carbon.....	552	Niobrara.....	53	Miscellaneous.....	36
Rawlins.....	269	Lusk.....	29		
Miscellaneous.....	283	Miscellaneous.....	24	All other:	
Converse.....	155	Park.....	228	Residents of other	
Douglas.....	94	Cody.....	128	States.....	121
Miscellaneous.....	61	Powell.....	50	Residents of foreign	
		Miscellaneous.....	50	countries (Ameri-	
Crook: Miscellaneous.....	46	Platte.....	96	can citizens and	
		Wheatland.....	58	aliens).....	1
		Miscellaneous.....	38		

¹ See text, p. 19.

BASIC TABLES

CORPORATION RETURNS

TABLE 12.—*Corporation returns for 1930 by States and Territories, showing for returns with net income and no net income, number of returns and per cent of total, gross income, deductions, net income or deficit, net loss for prior year, and income tax; also number and per cent of inactive corporations*

[For text defining certain items and describing returns included, see pp. 1-4]

States and Territories	Total number of returns	Returns showing net income			
		Number	Per cent of total	Gross income ¹	Deductions ¹
Alabama.....	4, 477	1, 772	39. 58	\$249, 926, 798	\$237, 532, 924
Alaska.....	170	92	54. 12	6, 284, 103	5, 780, 844
Arizona.....	1, 932	629	32. 56	69, 571, 156	64, 814, 713
Arkansas.....	2, 624	1, 140	43. 45	146, 506, 012	139, 750, 596
California.....	23, 836	9, 517	39. 93	3, 733, 014, 535	3, 408, 430, 279
Colorado.....	7, 257	2, 941	40. 53	446, 515, 076	415, 571, 656
Connecticut.....	7, 955	3, 698	46. 49	1, 329, 177, 020	1, 244, 266, 516
Delaware.....	1, 951	888	45. 52	1, 477, 488, 181	1, 352, 215, 702
District of Columbia.....	2, 317	1, 124	48. 51	472, 483, 154	442, 152, 664
Florida.....	11, 309	3, 469	30. 67	323, 671, 782	302, 749, 674
Georgia.....	5, 678	2, 681	47. 22	436, 314, 227	412, 389, 410
Hawaii.....	785	413	52. 61	184, 486, 464	161, 650, 343
Idaho.....	2, 509	919	36. 63	86, 770, 504	81, 827, 511
Illinois.....	32, 043	13, 389	41. 78	² 9, 617, 188, 098	² 9, 030, 523, 934
Indiana.....	11, 663	5, 289	45. 35	994, 644, 752	923, 177, 992
Iowa.....	9, 125	4, 558	49. 95	935, 208, 932	888, 719, 667
Kansas.....	5, 308	2, 846	53. 62	710, 602, 901	636, 282, 168
Kentucky.....	5, 764	2, 767	48. 01	612, 277, 911	573, 825, 187
Louisiana.....	6, 440	2, 903	45. 08	605, 069, 402	571, 852, 088
Maine.....	3, 789	1, 888	49. 83	330, 322, 334	306, 090, 065
Maryland.....	5, 922	2, 775	46. 86	2, 114, 349, 011	1, 997, 973, 521
Massachusetts.....	20, 070	8, 316	41. 43	² 3, 506, 842, 588	² 3, 257, 305, 241
Michigan.....	15, 758	6, 045	38. 36	4, 654, 505, 276	4, 265, 162, 777
Minnesota.....	11, 476	5, 491	47. 85	1, 857, 605, 976	1, 770, 049, 887
Mississippi.....	2, 604	1, 044	40. 09	143, 577, 682	137, 577, 929
Missouri.....	17, 106	7, 411	43. 32	2, 574, 539, 640	2, 412, 093, 491
Montana.....	3, 350	1, 419	42. 36	116, 180, 156	110, 598, 470
Nebraska.....	4, 786	2, 708	56. 58	515, 093, 945	493, 098, 009
Nevada.....	1, 022	309	30. 23	244, 956, 140	239, 408, 688
New Hampshire.....	1, 396	707	50. 65	112, 733, 761	105, 278, 606
New Jersey.....	22, 489	9, 945	44. 22	2, 484, 672, 025	2, 259, 800, 685
New Mexico.....	1, 136	491	43. 22	49, 578, 571	47, 123, 086
New York.....	111, 100	47, 674	42. 91	29, 732, 350, 798	27, 640, 810, 627
North Carolina.....	6, 544	2, 161	33. 02	732, 451, 472	659, 279, 371
North Dakota.....	3, 574	1, 183	33. 10	88, 446, 175	85, 724, 910
Ohio.....	25, 459	10, 676	41. 93	4, 901, 729, 045	4, 600, 389, 671
Oklahoma.....	6, 944	2, 948	42. 45	519, 489, 300	448, 191, 875
Oregon.....	7, 012	2, 590	36. 94	430, 248, 891	413, 239, 110
Pennsylvania.....	26, 577	11, 254	42. 34	7, 562, 032, 369	6, 996, 496, 249
Rhode Island.....	3, 068	1, 370	44. 66	380, 338, 088	354, 993, 291
South Carolina.....	3, 626	1, 229	33. 90	147, 120, 932	140, 839, 698
South Dakota.....	3, 127	1, 514	48. 42	107, 589, 641	102, 744, 140
Tennessee.....	5, 408	2, 463	45. 54	570, 821, 969	537, 704, 602
Texas.....	15, 431	6, 660	43. 16	1, 593, 901, 374	1, 496, 846, 876
Utah.....	3, 301	1, 392	42. 17	199, 849, 050	188, 526, 383
Vermont.....	1, 120	572	51. 07	99, 924, 421	94, 636, 964
Virginia.....	7, 139	3, 241	45. 40	847, 015, 007	736, 340, 178
Washington.....	12, 709	4, 934	38. 82	671, 962, 336	640, 470, 653
West Virginia.....	5, 101	2, 477	48. 55	447, 840, 437	420, 353, 198
Wisconsin.....	16, 009	6, 777	42. 33	1, 589, 177, 008	1, 486, 037, 375
Wyoming.....	1, 440	721	50. 07	47, 048, 577	43, 982, 799
Grand total.....	518, 736	221, 420	42. 68	² 91, 811, 495, 003	² 85, 382, 682, 293

¹ Gross income and deductions correspond to total income and total deductions, as reported on the face of the return, plus the cost of goods sold.

² See p. 235 for revised figures for 1928.

TABLE 12—*Corporation returns for 1930 by States and Territories, showing for returns with net income and no net income, number of returns and per cent of total, gross income, deductions, net income or deficit, net loss for prior year, and income tax; also number and per cent of inactive corporations—Continued*

States and Territories	Returns showing net income			Returns showing no net income	
	Net income	Net loss for prior year	Income tax	Number	Per cent of total
Alabama.....	\$12,393,874	\$877,180	\$1,047,504	2,261	50.50
Alaska.....	503,259	8,091	35,243	55	32.35
Arizona.....	4,756,443	176,049	421,151	725	37.53
Arkansas.....	6,755,416	291,342	571,397	1,309	49.89
California.....	324,584,256	9,364,145	36,114,206	11,538	48.41
Colorado.....	30,943,420	810,872	3,090,052	2,845	39.20
Connecticut.....	84,910,504	2,639,582	9,169,764	3,742	47.04
Delaware.....	125,272,479	2,380,304	14,548,434	811	41.56
District of Columbia.....	30,330,490	1,125,734	3,285,696	966	41.69
Florida.....	20,922,108	2,263,079	1,676,279	4,769	42.17
Georgia.....	23,924,817	799,475	2,252,340	2,717	47.85
Hawaii.....	22,836,121	186,002	2,643,151	339	43.19
Idaho.....	4,942,993	157,888	402,616	790	31.49
Illinois.....	586,664,164	13,167,712	66,135,079	15,780	49.25
Indiana.....	71,466,760	2,833,902	7,250,243	5,186	44.46
Iowa.....	46,489,265	1,137,832	4,573,825	3,077	33.72
Kansas.....	74,320,733	1,198,807	8,241,440	2,059	38.79
Kentucky.....	38,452,724	746,527	3,981,810	2,364	41.01
Louisiana.....	33,217,314	2,687,350	3,096,364	2,881	44.74
Maine.....	24,232,269	581,370	2,496,359	1,476	38.95
Maryland.....	116,375,490	1,716,854	13,224,817	2,479	41.86
Massachusetts.....	249,537,347	4,774,721	27,837,352	10,546	52.55
Michigan.....	389,342,499	14,300,130	43,857,774	8,063	51.17
Minnesota.....	87,556,089	1,987,376	9,224,930	4,435	38.65
Mississippi.....	5,999,753	163,764	512,460	1,293	49.66
Missouri.....	162,446,149	3,046,113	17,748,477	7,691	44.96
Montana.....	5,581,686	248,799	378,965	1,454	43.40
Nebraska.....	21,995,936	586,013	2,043,076	1,705	35.63
Nevada.....	5,547,452	55,915	594,841	401	39.24
New Hampshire.....	7,455,155	262,983	720,031	621	44.48
New Jersey.....	224,871,340	9,028,122	24,074,963	10,711	47.63
New Mexico.....	2,455,485	115,318	178,817	430	37.85
New York.....	2,091,540,171	41,257,140	238,010,215	54,627	49.17
North Carolina.....	73,172,101	542,782	8,333,930	3,732	57.03
North Dakota.....	2,721,265	132,461	132,594	1,458	40.79
Ohio.....	301,339,374	8,608,335	33,041,146	13,365	52.50
Oklahoma.....	71,297,425	1,941,778	7,739,213	3,073	44.26
Oregon.....	17,009,781	950,985	1,516,892	2,979	42.48
Pennsylvania.....	565,536,120	10,638,126	64,380,325	12,549	47.22
Rhode Island.....	25,344,797	800,755	2,677,226	1,450	47.26
South Carolina.....	6,281,234	372,250	525,487	2,031	56.01
South Dakota.....	4,845,501	233,883	293,708	998	31.92
Tennessee.....	23,117,367	1,191,643	3,363,850	2,483	45.92
Texas.....	97,054,498	4,966,564	9,738,593	7,362	47.71
Utah.....	11,322,667	340,388	1,054,956	1,173	35.53
Vermont.....	5,287,457	188,271	491,254	492	43.93
Virginia.....	110,674,829	1,012,520	12,519,433	3,185	44.61
Washington.....	31,491,683	1,804,394	2,685,657	5,306	41.75
West Virginia.....	27,487,239	919,510	2,646,573	2,108	41.33
Wisconsin.....	103,139,633	2,115,320	10,920,503	7,234	45.19
Wyoming.....	3,065,778	144,284	202,889	492	34.17
Grand total.....	6,428,812,710	157,880,249	711,703,900	241,616	46.58

TABLE 12.—*Corporation returns for 1930 by States and Territories, showing for returns with net income and no net income, number of returns and per cent of total, gross income, deductions, net income or deficit, net loss for prior year, and income tax; also number and per cent of inactive corporations—Continued*

States and Territories	Returns showing no net income			Returns showing no income data—Inactive corporations	
	Gross income ¹	Deductions ¹	Deficit	Number	Per cent of total
Alabama.....	\$276,461,872	\$301,481,729	\$25,019,857	444	9.92
Alaska.....	2,807,579	3,255,461	447,882	23	13.53
Arizona.....	74,353,771	84,124,746	9,770,975	578	29.91
Arkansas.....	160,301,561	179,395,462	19,093,901	175	6.66
California.....	2,333,479,513	2,587,236,263	253,756,750	2,781	11.66
Colorado.....	364,806,285	393,543,134	28,736,849	1,471	20.27
Connecticut.....	763,912,652	844,098,061	80,185,409	515	6.47
Delaware.....	278,670,904	324,494,207	45,823,303	252	12.92
District of Columbia.....	121,338,685	136,473,371	15,134,686	227	9.80
Florida.....	254,971,025	318,269,485	63,398,460	3,071	27.16
Georgia.....	427,554,917	466,754,726	39,199,809	280	4.93
Hawaii.....	42,303,708	47,091,027	4,787,319	33	4.20
Idaho.....	73,897,760	83,054,237	9,156,477	800	31.88
Illinois.....	² 6,402,521,942	² 6,809,671,732	407,149,790	2,874	8.97
Indiana.....	767,555,136	837,645,088	70,089,952	1,188	10.19
Iowa.....	337,931,985	366,207,689	28,275,704	1,490	16.33
Kansas.....	373,290,170	402,642,119	29,351,949	403	7.59
Kentucky.....	277,026,784	351,331,821	74,305,037	633	10.98
Louisiana.....	515,634,061	567,622,449	51,988,388	656	10.18
Maine.....	265,179,506	293,666,292	28,486,786	425	11.22
Maryland.....	420,191,341	477,999,098	57,807,757	668	11.28
Massachusetts.....	² 2,729,714,915	² 3,076,377,183	346,662,268	1,208	6.02
Michigan.....	1,716,269,232	1,910,196,752	193,927,520	1,650	10.47
Minnesota.....	722,989,128	783,128,536	60,139,408	1,550	13.50
Mississippi.....	136,535,011	150,899,527	14,364,516	267	10.25
Missouri.....	1,275,415,826	1,378,501,556	103,085,730	2,004	11.72
Montana.....	72,373,686	83,002,401	10,628,715	477	14.24
Nebraska.....	180,542,716	196,171,148	15,628,432	373	7.79
Nevada.....	24,508,419	30,353,514	5,845,095	312	30.53
New Hampshire.....	94,389,479	106,036,149	11,646,670	68	4.87
New Jersey.....	1,405,280,752	1,643,606,706	238,325,954	1,833	8.15
New Mexico.....	27,215,977	30,444,099	3,228,122	215	18.93
New York.....	12,011,326,314	13,366,826,645	1,355,500,331	8,799	7.92
North Carolina.....	471,226,738	508,085,706	36,858,968	651	9.95
North Dakota.....	59,909,533	64,442,553	4,533,020	933	26.11
Ohio.....	2,704,949,755	2,955,314,790	250,365,035	1,418	5.57
Oklahoma.....	702,725,122	772,142,841	69,417,719	923	13.29
Oregon.....	287,065,560	324,504,643	37,439,083	1,443	20.58
Pennsylvania.....	3,235,599,303	3,552,021,383	316,422,080	2,774	10.44
Rhode Island.....	370,635,342	428,468,301	57,782,959	248	8.08
South Carolina.....	224,452,051	250,082,068	25,630,017	366	10.09
South Dakota.....	55,073,836	58,514,892	3,441,056	615	19.66
Tennessee.....	420,750,583	467,638,556	46,887,973	462	8.54
Texas.....	934,253,696	1,041,104,317	106,850,621	1,409	9.13
Utah.....	121,242,559	135,567,548	14,324,989	736	22.30
Vermont.....	52,244,371	58,459,601	6,215,430	56	5.00
Virginia.....	370,504,948	414,918,455	44,413,507	713	9.99
Washington.....	602,964,226	660,315,488	57,351,262	2,469	19.43
West Virginia.....	203,752,525	225,132,328	21,379,803	516	10.12
Wisconsin.....	730,197,024	803,537,074	73,340,050	1,998	12.48
Wyoming.....	22,214,281	26,205,762	3,991,481	227	15.76
Grand total.....	² 46,500,564,065	² 51,378,158,919	4,877,594,854	55,700	10.74

¹ Gross income and deductions correspond to total income and total deductions, as reported on the face of the return, plus the cost of goods sold.

² See p. 238 for revised figures for 1928

TABLE 13.—*Corporation returns for 1930 by States and Territories, showing cash and stock dividends paid*¹

[For text defining certain items and describing returns included, see pp. 1-4]

States and Territories	Returns showing net income—Dividends		Returns showing no net income—Dividends	
	Cash	Stock	Cash	Stock
Alabama.....	\$11,351,266	\$448,559	\$4,649,705	\$245,086
Alaska.....	202,113	2,462	21,769	—
Arizona.....	3,166,905	212,693	1,127,673	6,147,743
Arkansas.....	6,663,060	377,731	2,997,063	210,365
California.....	303,340,378	21,631,297	152,747,642	13,304,274
Colorado.....	35,393,457	347,177	9,370,666	1,390,681
Connecticut.....	80,349,503	1,747,041	20,178,218	1,159,727
Delaware.....	402,486,452	1,419,196	38,147,579	2,484,569
District of Columbia.....	38,453,901	941,752	2,807,126	74,346
Florida.....	10,743,508	1,523,819	4,160,569	245,193
Georgia.....	20,497,788	5,002,881	8,672,035	2,351,195
Hawaii.....	21,234,978	8,015,548	2,575,981	480,000
Idaho.....	3,338,612	382,369	630,723	247,571
Illinois.....	690,141,039	23,119,337	124,466,297	12,722,965
Indiana.....	45,312,800	2,241,924	22,434,437	2,604,569
Iowa.....	31,938,367	2,052,510	5,495,448	904,350
Kansas.....	72,503,502	587,803	8,936,311	90,601
Kentucky.....	38,380,001	2,640,398	7,776,220	208,406
Louisiana.....	27,284,128	954,143	10,482,622	1,012,536
Maine.....	27,121,331	1,429,640	5,009,908	181,392
Maryland.....	81,703,188	1,230,662	9,174,168	86,370
Massachusetts.....	212,394,686	15,973,463	64,532,456	4,135,509
Michigan.....	333,480,454	2,829,012	66,212,430	3,382,122
Minnesota.....	115,157,987	2,871,158	11,506,688	786,307
Mississippi.....	4,439,250	576,982	1,631,934	50,250
Missouri.....	130,269,597	8,221,787	26,512,196	5,741,924
Montana.....	4,289,218	45,641	940,096	42,596
Nebraska.....	14,933,677	2,115,976	1,931,587	511,853
Nevada.....	4,776,319	2,750	425,969	3,000
New Hampshire.....	5,726,718	240,452	1,366,881	652,442
New Jersey.....	208,639,144	6,492,810	73,651,064	11,869,393
New Mexico.....	2,008,185	23,562	451,948	142,400
New York.....	2,436,537,437	71,153,856	381,553,106	62,843,341
North Carolina.....	53,783,978	1,534,354	10,979,470	199,478
North Dakota.....	1,656,018	133,497	370,966	19,877
Ohio.....	292,373,906	8,713,897	85,200,564	13,279,340
Oklahoma.....	43,180,719	1,357,631	19,314,002	1,602,421
Oregon.....	11,329,070	1,185,468	4,123,592	196,075
Pennsylvania.....	648,791,102	18,758,286	80,940,972	3,769,151
Rhode Island.....	20,783,727	2,491,923	9,064,448	267,001
South Carolina.....	4,019,838	151,917	3,579,238	70,770
South Dakota.....	2,454,893	156,017	374,033	142,595
Tennessee.....	28,609,235	11,603,648	6,327,309	1,227,894
Texas.....	94,470,297	5,931,658	20,976,894	3,116,842
Utah.....	11,171,120	757,113	3,466,021	137,572
Vermont.....	3,970,263	54,257	519,574	37,920
Virginia.....	65,370,287	1,943,805	6,424,468	270,048
Washington.....	25,966,342	1,194,434	18,060,517	1,551,722
West Virginia.....	24,298,168	1,784,613	4,168,712	56,379
Wisconsin.....	82,258,862	5,816,609	14,463,807	1,406,932
Wyoming.....	2,303,126	73,833	258,108	15,981
Total.....	6,841,049,900	250,499,351	1,361,191,210	163,681,074

¹ Excludes cash dividends and stock dividends on capital stock of life insurance companies.

TABLE 14.—*Corporation returns for 1930 by major industrial groups, showing analysis of compiled receipts and statutory deductions; also net profit (or deficit), net income, tax, and net profit after deducting tax*

PART 1.—ALL RETURNS. a

[For text defining certain items and describing returns included, see pp. 1-4]

Industrial groups								
Distribution	Manufacturing							
	Agriculture and related industries	Mining and quarrying	Total manufacturing	Food products, beverages, and tobacco	Textiles and their products	Leather and its manufactures	Rubber products	
A. Receipts, taxable income:								
Gross sales-----	\$89,380,626,298	\$546,199,149	\$57,687,104,549	\$12,925,073,086	\$6,295,974,221	\$1,362,842,067	\$1,059,405,491	
Profit or loss from sales—								
Returns showing profit.....	21,960,842,281	214,113,797	13,423,709,088	2,625,593,246	973,062,862	216,531,033	228,426,003	
Returns showing loss.....	204,676,202	13,864,405	196,543,719	9,307,628	46,713,564	7,628,243	1,372,239	
Profits less losses 1.....	21,756,166,079	200,249,392	13,227,165,369	2,616,286,618	926,349,298	208,902,790	227,053,764	
Gross profits from operations other than amounts tabulated as gross sales.....	25,267,048,959	34,467,981	596,403,620	48,601,021	26,898,587	5,312,506	3,615,155	
Interest.....	4,707,229,265	9,837,579	392,843,593	62,978,348	4,638,879	9,247,389	9,247,389	
Rents.....	2,480,464,441	12,365,372	181,170,974	22,541,115	19,948,028	3,002,362	5,074,716	
Profits from sale of real estate, stocks, bonds, and other capital assets.....	645,810,417	7,179,817	111,680,403	7,926,328	5,736,845	1,401,224	235,117	
Miscellaneous receipts.....	3,259,602,927	51,121,358	1,383,414,150	69,579,404	36,351,481	9,516,705	10,506,337	
B. Receipts, tax-exempt income:								
Dividends on capital stock of domestic corporations.....	2,571,230,761	9,668,098	547,600,464	43,812,815	9,812,237	2,310,062	12,228,549	
Interest on Federal, State, and municipal bonds.....	536,260,563	1,062,275	76,154,705	6,885,881	5,842,815	670,138	506,980	
C. Total compiled receipts 3.....	2138,848,319,631	671,901,629	60,976,432,458	13,192,697,998	6,422,357,107	1,389,753,943	1,100,819,734	
D. Statutory deductions:								
Cost of goods sold.....	77,630,137,087	345,985,241	1,880,602,813	44,391,697,697	10,309,649,997	5,369,644,923	832,351,727	
Compensation of officers.....	3,138,845,973	24,059,343	50,856,497	1,095,928,379	137,256,401	181,943,207	32,496,464	
Interest paid.....	4,861,189,910	29,967,772	85,410,756	698,065,342	124,979,052	62,808,451	10,704,474	
Taxes paid other than income tax.....	2,297,242,323	26,330,518	82,089,737	634,832,830	95,128,133	52,641,656	8,559,804	
Bad debts.....	979,500,533	9,123,973	11,277,977	290,591,082	33,373,271	41,079,666	11,025,510	
Depreciation.....	3,986,208,883	35,711,631	194,444,464	1,818,586,082	224,713,270	148,068,923	39,472,147	
Depletion.....	403,015,786	8,393,733	182,665,522	238,224,027	224,630,063	144,323	17,866	

For corresponding data expressed in percentage of total receipts, see p. 230.

For footnotes see p. 229.

TABLE 14.—*Corporation returns for 1930 by major industrial groups, showing analysis of compiled receipts and statutory deductions; also net profit (or deficit), net income, tax, and net profit after deducting tax—Continued*

PART 1.—ALL RETURNS—Continued

Industrial groups—Continued								
Distribution	Manufacturing—Continued							
	Aggregate	Agriculture and related industries	Mining and quarrying	Total manufacturing	Food products, beverages, and tobacco	Textiles and their products	Leather and its manufacture	Rubber products
D. Statutory deductions—Continued.								
Loss from sale of real estate, stocks, and bonds.....	\$935, 749, 879	\$8, 034, 904	\$33, 698, 545	\$167, 015, 038	\$32, 642, 391	\$18, 372, 224	\$2, 559, 621	\$1, 753, 652
Miscellaneous deductions.....	2 39, 897, 670, 077	219, 449, 435	469, 089, 907	9, 900, 011, 690	1, 733, 540, 084	796, 078, 001	176, 768, 173	211, 992, 288
E. Total statutory deductions.....	2 134, 189, 610, 451	707, 056, 550	2, 990, 226, 218	50, 234, 953, 690	12, 691, 912, 602	6, 670, 781, 384	1, 412, 207, 698	1, 139, 718, 848
F. Compiled net profit less net deficit.....	4, 658, 709, 180	7 35, 154, 921	19, 340, 706	1, 741, 478, 768	500, 785, 396	7 248, 424, 277	7 22, 453, 755	7 38, 899, 114
G. Less tax-exempt interest and dividends on capital stock of domestic corporations to arrive at statutory net income.....	3, 107, 491, 324	10, 730, 373	63, 681, 704	623, 815, 169	55, 698, 696	15, 655, 052	2, 980, 200	12, 735, 529
H. Statutory net income less statutory net deficit.....	1, 551, 217, 856	7 45, 885, 294	7 44, 340, 998	1, 117, 663, 599	445, 086, 700	7 264, 079, 329	7 25, 433, 955	7 51, 634, 643
I. Net loss for prior year deducted by concerns reporting net income for 1930.....	157, 880, 249	2, 096, 224	8, 776, 954	50, 377, 227	8, 018, 512	3, 806, 430	551, 962	774, 358
J. Statutory net income (H) less net loss for prior year (I).....	1, 393, 337, 607	7 47, 981, 518	7 53, 117, 952	1, 067, 286, 372	437, 068, 188	7 267, 885, 759	7 25, 985, 917	7 52, 409, 001
K. Total tax.....	711, 703, 900	4, 041, 076	21, 474, 495	316, 991, 845	67, 084, 446	11, 122, 145	4, 389, 027	1, 336, 464
L. Compiled net profit (F) less total tax (K).....	3, 947, 005, 280	7 39, 195, 997	7 2, 133, 789	1, 424, 486, 923	433, 700, 950	7 259, 546, 422	7 26, 842, 782	7 40, 235, 578
Cash and stock dividends distributed: ⁴								
Cash dividends.....	8, 202, 241, 110	24, 952, 661	302, 641, 370	3, 160, 972, 765	483, 182, 391	140, 643, 280	40, 047, 783	44, 117, 422
Stock dividends.....	414, 180, 425	3, 242, 682	12, 614, 082	121, 900, 094	9, 261, 216	10, 994, 164	1, 739, 925	612, 211
Total dividends distributed.....	8, 616, 421, 535	28, 195, 343	315, 255, 452	3, 282, 872, 859	492, 443, 607	151, 637, 444	41, 787, 708	44, 729, 633

Industrial groups—Continued

Manufacturing—Continued

Distribution

	Forest products	Paper, pulp, and products	Printing, publishing, and allied industries	Chemicals and allied products	Stone, clay, and glass products	Metal and its products	Manufacturing not elsewhere classified
A. Receipts, taxable income:							
Gross sales	\$1,910,432,396	\$1,509,504,160	\$2,507,596,801	\$10,289,892,878	\$1,374,552,901	\$16,551,665,137	\$1,900,165,411
Profit or loss from sales—							
Returns showing profit	588,302,459	374,934,386	787,958,636	2,615,600,603	426,482,329	4,208,471,969	678,840,462
Returns showing loss	13,636,653	1,193,176	6,662,639	5,165,343	3,292,168	18,935,847	12,756,249
Profits less losses ¹	574,665,806	373,741,210	781,295,987	2,610,435,260	423,190,171	4,184,636,162	666,084,213
Gross profits from operations other than amounts tabulated as gross sales	15,509,049	5,239,215	54,738,173	296,346,731	5,129,746	121,752,990	13,260,447
Interest	16,874,142	25,871,306	11,246,634	78,946,069	7,216,033	136,827,891	17,204,009
Rents	11,145,292	3,631,771	20,768,368	32,795,800	4,248,880	48,094,722	10,009,920
Profits from sale of real estate, stocks, bonds, and other capital assets	6,635,779	1,929,244	2,271,447	64,639,362	1,957,707	16,827,957	2,059,393
Miscellaneous receipts	21,619,044	8,885,437	19,547,643	950,174,845	12,787,342	217,705,903	26,439,409
B. Receipts, tax-exempt income:							
Dividends on capital stock of domestic corporations	5,361,428	23,726,930	47,259,051	264,387,641	3,963,499	105,110,553	24,087,699
Interest on Federal, State, and municipal bonds	1,697,581	1,702,245	3,815,945	18,701,849	2,189,807	32,106,807	2,034,657
C. Total compiled receipts ²	1,989,275,311	1,580,490,308	2,667,244,062	11,995,885,175	1,412,045,915	17,230,001,960	1,995,860,945
D. Statutory deductions:							
Cost of goods sold	1,535,766,590	1,130,773,371	1,726,300,393	7,679,457,618	951,363,730	12,367,788,770	1,334,761,300
Compensation of officers	66,046,221	36,635,014	122,823,802	91,615,611	43,091,789	300,813,774	73,356,208
Interest paid	43,066,714	42,439,783	33,747,370	140,116,591	19,606,061	174,185,941	21,947,022
Taxes paid other than income tax	35,485,474	20,367,265	22,823,924	157,096,003	16,185,604	200,712,617	17,076,848
Bad debts	19,369,483	5,316,572	26,405,526	36,156,130	9,004,660	77,831,083	20,370,288
Depreciation	71,475,631	64,243,226	63,104,380	461,013,318	77,834,548	594,145,618	57,216,153
Depletion	40,193,099	2,342,365	71,849	164,731,549	3,034,101	26,504,884	513,278
Loss from sale of real estate, stocks, and bonds	8,878,892	4,476,213	9,017,617	14,493,828	5,364,981	51,699,651	17,755,968
Miscellaneous deductions	278,069,804	211,185,625	490,249,294	2,609,492,813	240,899,778	2,696,457,690	455,368,140
E. Total statutory deductions	2,098,851,808	1,517,799,464	2,494,544,155	11,354,177,461	1,366,455,252	16,490,140,028	1,998,364,990
F. Compiled net profits less net deficit	7109,576,497	62,690,844	172,699,907	641,707,714	45,590,663	739,861,932	72,504,045
G. Less tax-exempt interest and dividends on capital stock of domestic corporations to arrive at statutory net income	7,059,009	25,429,175	51,074,996	283,089,490	6,153,306	137,217,360	26,722,356
H. Statutory net income less statutory net deficit	7116,635,506	37,261,669	121,624,911	358,618,224	39,437,357	602,644,572	729,226,401

For footnotes see p. 229.

TABLE 14.—*Corporation returns for 1930 by major industrial groups, showing analysis of compiled receipts and statutory deductions; also net profit (or deficit), net income, tax, and net profit after deducting tax—Continued*

PART 1.—ALL RETURNS—Continued

Industrial groups—Continued							
Distribution	Manufacturing—Continued						
	Forest products	Paper, pulp, and products	Printing, publishing, and allied industries	Chemicals and allied products	Stone, clay, and glass products	Metal and its products	Manufacturing not elsewhere classified
I. Net loss for prior year deducted by concerns reporting net income for 1930.....	\$2,024,872	\$1,214,143	\$2,585,591	\$4,277,037	\$2,531,454	\$21,841,882	\$2,750,986
J. Statutory net income (H) less net loss for prior year (I).....	7118,660,378	36,047,526	119,039,320	354,341,187	36,905,903	580,802,690	731,977,387
K. Total tax.....	3,590,985	8,475,076	19,640,536	62,960,658	10,487,213	116,149,373	11,755,922
L. Compiled net profit (F) less total tax (K).....	7113,167,482	54,215,768	153,059,371	578,747,056	35,103,450	623,712,559	714,259,967
Cash and stock dividends distributed: 4							
Cash dividends.....	68,961,896	75,318,621	175,177,975	864,799,704	79,674,006	1,091,878,956	97,170,731
Stock dividends.....	4,527,700	12,072,471	6,856,280	25,352,206	8,427,292	35,269,560	6,747,069
Total dividends distributed.....	73,489,596	87,391,092	182,034,255	890,191,910	88,101,298	1,127,148,516	103,917,800
Industrial groups—Continued							
Distribution	Construction	Transportation and other public utilities	Trade	Service—Professional, amusements, hotels, etc.	Finance—Banking, insurance, real estate and holding companies, stock and bond brokers, etc.	Nature of business not given	
A. Receipts, taxable income:							
Gross sales.....	\$2,438,011,683		\$36,083,773,317				
Profit or loss from sales—							
Returns showing profit.....	440,181,690		7,122,735,678				
Returns showing loss.....	5,418,288		45,602,639				
Profits less losses 1.....	434,763,402		7,079,133,039				

Gross profits from operations other than amounts tabulated as gross sales.....						\$28,097,303
Interest.....						1,375,463
Rentals.....						3,731,185,429
Profits from sale of real estate, stocks, bonds, and other capital assets.....						1,087,833,014
Miscellaneous receipts.....						366,694,686
B. Receipts, tax-exempt income:						1,033,174
Dividends on capital stock of domestic corporations.....						1,244,263
Interest on Federal, State, and municipal bonds.....						145,484
C. Total compiled receipts ¹						33,116,126
D. Statutory deductions:						
Cost of goods sold.....						
Compensation of officers.....						
Taxes paid.....						
Taxes paid other than income tax.....						
Bad debts.....						
Depreciation.....						
Loss from sale of real estate, stocks, and bonds.....						
Miscellaneous deductions.....						
E. Total statutory deductions.....						
F. Compiled net profit less net deficit.....						
G. Less tax-exempt interest and dividends on capital stock of domestic corporations to arrive at statutory net income.....						
H. Statutory net income less statutory net deficit.....						
I. Net loss for prior year deducted by concerns reporting net income for 1930.....						
J. Statutory net income (H) less net loss for prior year (I).....						
K. Total tax.....						
L. Compiled net profit (F) less total tax (K).....						
Cash and stock dividends distributed: ²						
Cash dividends.....						
Stock dividends.....						
Total dividends distributed.....						

For footnotes see p. 229.

E.	Loss from sale of real estate, stocks, and bonds.....	160,373,404	532,059	4,417,582	59,772,897	16,501,000	2,158,395	391,142	150,648
	Miscellaneous deductions.....	25,180,893,567	131,428,177	174,845,292	6,682,680,753	1,298,213,464	308,273,370	84,217,379	75,134,941
F.	Total statutory deductions.....	83,618,642,791	320,254,419	1,388,289,582	37,830,532,008	8,109,755,794	2,533,708,940	694,185,523	542,495,957
	Compiled net profit.....	8,542,204,570	43,653,417	229,538,818	3,277,774,900	628,111,806	112,268,004	40,163,065	17,484,767
G.	Less tax-exempt interest and dividends on capital stock of domestic corporations to arrive at statutory net income.....	2,113,481,860	3,169,010	35,440,374	520,266,830	47,872,785	6,658,407	1,472,552	5,243,257
	Statutory net income.....	6,428,812,710	40,484,407	194,118,444	2,757,508,070	580,239,081	105,610,197	38,690,513	12,241,510
H.	Net loss for prior year deducted by concerns reporting net income for 1930.....	157,880,249	2,096,224	8,776,954	50,377,227	8,018,512	3,806,430	551,962	774,358
	Statutory net income (H) less net loss for prior year (I).....	6,270,932,461	38,388,183	185,341,490	2,707,130,843	572,220,569	101,803,767	38,138,551	11,467,152
I.	Total tax.....	711,703,900	4,041,076	21,474,495	316,991,845	67,084,446	11,122,145	4,389,027	1,336,404
	Compiled net profit (F) less total tax (K).....	7,830,590,670	39,612,341	208,084,323	2,960,783,055	561,027,420	101,146,459	35,774,038	16,148,303
J.	Cash and stock dividends distributed: ⁴	6,841,049,900	18,333,438	207,810,817	2,739,651,196	453,361,948	83,478,965	29,343,881	30,792,930
	Stock dividends.....	250,499,351	2,571,938	4,688,787	94,141,172	8,694,001	6,104,919	1,387,295	525,250
K.	Total dividends distributed.....	7,091,549,251	20,905,376	212,500,604	2,833,792,368	462,055,949	89,643,884	30,731,176	31,318,180

For footnotes see p. 229.

TABLE 14.—*Corporation returns for 1930 by major industrial groups, showing analysis of compiled receipts and statutory deductions; also net profit (or deficit), net income, tax, and net profit after deducting tax—Continued*

PART 2.—RETURNS SHOWING NET INCOME—Continued

Distribution	Industrial groups—Continued						
	Manufacturing—Continued						
	Forest prod- ucts	Paper, pulp, and products	Printing, pub- lishing, and allied industries	Chemicals and allied prod- ucts	Stone, clay, and glass products	Metal and its products	Manufacturing not elsewhere classified
A. Receipts, taxable income:							
Gross sales.....	\$697, 044, 308	\$990, 720, 820	\$1, 934, 208, 074	\$8, 058, 690, 823	\$1, 001, 188, 587	\$12, 243, 079, 619	\$1, 093, 568, 920
<i>Profit or loss from sales—</i>							
Returns showing profit.....	177, 374, 123	282, 474, 299	629, 085, 296	2, 045, 997, 192	337, 789, 865	3, 273, 218, 385	392, 812, 942
Returns showing loss.....	177, 321, 671	282, 472, 630	628, 801, 631	2, 045, 613, 648	337, 745, 953	3, 272, 364, 173	392, 736, 900
<i>Profits less losses¹.....</i>							
Gross profits from operations other than amounts tabu- lated as gross sales.....	7, 071, 611	1, 515, 805	35, 402, 862	259, 000, 508	3, 776, 509	109, 031, 996	6, 746, 252
Interest.....	5, 500, 775	4, 328, 252	9, 198, 089	57, 025, 728	5, 348, 642	108, 484, 508	10, 509, 731
Rents.....	3, 260, 492	1, 887, 568	17, 362, 650	23, 811, 310	2, 533, 759	38, 430, 355	5, 556, 096
Profits from sale of real estate, stocks, bonds, and other capital assets.....	2, 578, 454	1, 455, 102	1, 424, 419	60, 078, 060	1, 448, 908	13, 791, 194	896, 754
Miscellaneous receipts.....	6, 327, 789	6, 327, 780	14, 826, 106	924, 275, 138	9, 834, 319	185, 099, 036	17, 324, 855
B. Receipts, tax-exempt income:							
Dividends on capital stock of domestic corporations.....	1, 901, 197	5, 194, 908	43, 038, 959	243, 135, 701	3, 318, 562	92, 383, 515	17, 561, 000
Interest on Federal, State, and municipal bonds.....	973, 118	1, 566, 675	3, 646, 704	17, 540, 007	1, 878, 693	25, 436, 178	1, 444, 612
C. Total compiled receipts ³	724, 602, 744	1, 013, 196, 910	2, 059, 107, 863	9, 643, 557, 275	1, 029, 327, 979	12, 815, 736, 401	1, 153, 608, 220
D. Statutory deductions:							
Cost of goods sold.....	519, 222, 637	708, 248, 190	1, 305, 406, 443	6, 013, 071, 175	663, 445, 634	8, 970, 214, 450	700, 842, 122
Compensation of officers.....	24, 845, 358	24, 580, 779	81, 886, 908	63, 012, 293	24, 352, 929	173, 816, 553	38, 821, 594
Interest paid.....	7, 811, 934	11, 431, 798	22, 970, 179	84, 753, 814	9, 236, 432	99, 943, 326	8, 213, 711
Taxes paid other than income tax.....	9, 774, 768	12, 273, 617	19, 340, 739	83, 318, 133	10, 763, 650	143, 300, 343	8, 856, 691
Bad debts.....	5, 516, 457	2, 697, 240	18, 012, 096	21, 740, 082	4, 965, 060	42, 885, 755	7, 114, 172
Depreciation.....	20, 388, 446	40, 003, 350	46, 462, 732	314, 147, 673	54, 701, 654	414, 883, 604	28, 267, 987
Depletion.....	12, 891, 069	1, 358, 373	22, 069	89, 053, 844	1, 947, 013	20, 989, 461	114, 366
Loss from sale of real estate, stocks, and bonds.....	1, 647, 328	1, 406, 690	4, 853, 464	7, 789, 826	2, 274, 894	21, 213, 241	1, 386, 269
Miscellaneous deductions.....	83, 805, 920	130, 788, 036	337, 330, 445	2, 161, 915, 474	159, 531, 939	1, 807, 650, 310	235, 769, 475
E. Total statutory deductions.....	685, 903, 917	932, 794, 253	1, 836, 285, 685	8, 848, 804, 304	931, 319, 205	11, 694, 897, 043	1, 029, 386, 387

F. Compiled net profit.....	38,698,827	80,402,657	222,822,178	794,752,971	98,008,774	1,120,839,358	124,221,833
G. Less tax-exempt interest and dividends on capital stock of domestic corporations to arrive at statutory net income.....	2,874,315	6,761,583	46,685,663	280,675,708	5,197,255	117,819,693	19,005,612
H. Statutory net income.....	35,824,512	73,641,074	176,136,515	534,077,263	92,811,519	1,003,019,665	105,216,221
I. Net loss for prior year deducted by concerns reporting net income for 1930.....	2,024,872	1,214,143	2,585,591	4,277,037	2,531,454	21,841,882	2,750,986
J. Statutory net income (H) less net loss for prior year (I).....	33,799,640	72,426,931	173,550,924	529,800,226	90,280,065	981,177,783	102,465,235
K. Total tax.....	3,590,985	8,475,076	19,640,536	62,960,658	10,487,213	116,149,373	11,755,922
L. Compiled net profit (F) less total tax (K).....	35,107,842	71,927,581	203,181,642	731,792,313	87,521,561	1,004,689,985	112,465,911
Cash and stock dividends distributed: ⁴							
Cash dividends.....	38,066,915	58,951,299	168,438,054	779,557,969	73,779,924	938,397,695	85,451,616
Stock dividends.....	2,492,407	11,549,770	6,350,953	19,899,534	5,084,200	27,058,494	4,374,369
Total dividends distributed.....	40,559,322	70,501,069	174,788,987	799,417,503	79,464,124	965,456,189	89,825,985

For footnotes see p. 229.

TABLE 14.—*Corporation returns for 1930 by major industrial groups, showing analysis of compiled receipts and statutory deductions; also net profit (or deficit), net income, tax, and net profit after deducting tax—Continued*

PART 2.—RETURNS SHOWING NET INCOME—Continued					
Industrial groups—Continued					
Distribution	Construction				
	Construction	Transportation and other public utilities	Trade	Service—Professional, amusements, hotels, etc.	Finance—Banking, insurance, real estate and holding companies, stock and bond brokers, etc.
A. Receipts, taxable income:					
Gross sales.....	\$1,712,766,179		\$22,690,125,924		
Profit or loss from sales—					
Returns showing profit.....	336,096,366		4,667,314,391		
Returns showing loss.....	246,232		8,614,085		
Profits less losses ¹	585,850,134		4,663,700,309		
Gross profits from operations other than amounts tabulated as gross sales.....	377,364,024		263,936,004		
Interest.....	18,017,953		90,390,042		
Rents.....	15,881,496		74,065,541		
Profits from sale of real estate, stocks, bonds, and other capital assets.....	4,734,815		17,412,261		
Miscellaneous receipts.....	22,293,244		197,548,715		
B. Receipts, tax-exempt income:					
Dividends on capital stock of domestic corporations.....	23,997,971		44,954,332		
Interest on Federal, State, and municipal bonds.....	2,809,161		6,367,539		
C. Total compiled receipts ²	2,176,964,843	12,961,897,277	23,386,850,418	2,758,635,787	15,221,305
D. Statutory deductions:					
Cost of goods sold.....	1,386,918,045		18,026,470,684		
Compensation of officers.....	99,166,912		467,865,104		
Interest paid.....	23,927,703		118,042,638		
Taxes paid other than income tax.....	10,519,205		138,794,658		
Bad debts.....	9,057,510		114,123,787		
Depreciation.....	48,881,491		189,438,618		
Depletion.....	369,394		18,738,959		
Loss from sale of real estate, stocks, and bonds.....	9,428,087		18,389,575		
Miscellaneous deductions.....	410,241,738	8,255,311,329	3,610,597,447	2,111,754,950	3,792,953,212
E. Total statutory deductions.....	2,000,510,085	10,935,012,978	22,684,431,470	2,480,248,785	5,957,235,668
F. Compiled net profit.....	176,454,758	2,026,884,299	702,418,948	278,387,002	1,805,068,919
					2,093,509

Distribution

G. Less tax-exempt interest and dividends on capital stock of domestic corporations to arrive at statutory net income.....	25, 907, 132	692, 655, 424	51, 321, 871	44, 159, 852	740, 253, 369	307, 998
H. Statutory net income.....	150, 547, 626	1, 334, 228, 875	651, 097, 077	234, 227, 150	1, 064, 815, 550	1, 785, 511
I. Net loss for prior year deducted by concerns reporting net income for 1930.....	10, 231, 483	13, 609, 130	20, 292, 437	9, 930, 455	42, 455, 133	111, 206
J. Statutory net income (II) less net loss for prior year (I).....	140, 316, 143	1, 320, 619, 745	630, 804, 640	224, 296, 695	1, 022, 360, 417	1, 674, 305
K. Total tax.....	15, 210, 037	156, 573, 241	64, 165, 780	23, 704, 753	109, 455, 106	87, 567
L. Compiled net profit (F) less total tax (K).....	161, 244, 721	1, 870, 311, 058	638, 253, 168	254, 682, 249	1, 695, 613, 813	2, 005, 942
Cash and stock dividends distributed: ⁴						
Cash dividends.....	102, 771, 046	2, 069, 107, 153	402, 757, 925	154, 401, 421	1, 084, 675, 108	1, 541, 796
Stock dividends.....	6, 514, 345	26, 409, 270	48, 459, 574	5, 358, 514	62, 336, 309	18, 442
Total dividends distributed.....	109, 285, 391	2, 095, 516, 423	511, 217, 499	159, 759, 935	1, 147, 011, 417	1, 560, 238

For footnotes see p. 1229.

TABLE 14.—*Corporation returns for 1930 by major industrial groups, showing analysis of compiled receipts and statutory deductions; also net profit (or deficit), net income, tax, and net profit after deducting tax—Continued*

PART 3.—RETURNS SHOWING NO NET INCOME

Distribution	Industrial groups							
	Aggregate	Agriculture and related industries	Mining and quarrying	Manufacturing				Rubber products
				Total manufac-turing	Food products, beverages, and tobacco	Textiles and their products	Leather and its manufac-tures	
A. Receipts, taxable income:								
Gross sales-----	\$34,858,814,721	\$259,871,680	\$1,227,922,821	\$19,252,127,323	\$4,366,314,670	\$3,698,244,371	\$640,637,325	\$521,622,424
Profit or loss from sales—								
Returns showing profit-----	6,236,217,092	59,663,350	296,359,716	3,310,717,418	453,963,481	426,681,130	70,991,716	118,343,339
Returns showing loss-----	198,136,086	13,427,394	14,848,537	124,699,545	9,087,532	46,570,198	7,319,967	1,372,239
Profits less losses ¹ -----	6,038,111,006	46,235,956	281,511,179	3,186,017,873	444,875,949	380,110,932	63,671,749	116,971,100
Gross profits from operations other than amounts tabulated as gross sales-----	7,747,020,102	18,515,272	62,547,992	128,571,132	16,590,791	15,657,037	4,261,543	2,630,933
Interest-----	1,350,747,682	5,181,800	13,373,321	144,558,591	33,048,156	13,545,099	2,442,555	1,932,422
Rents-----	972,598,109	6,439,502	15,274,272	66,570,115	9,438,534	15,140,444	2,034,861	2,193,753
Profits from sale of real estate, stocks, bonds, and other capital assets-----	155,521,515	2,817,349	8,779,522	20,387,181	1,204,203	3,785,086	591,241	98,653
Miscellaneous receipts-----	2,608,670,677	7,006,827	35,579,266	143,362,869	20,348,073	21,015,881	3,930,182	4,868,533
B. Receipts, tax-exempt income:								
Dividends on capital stock of domestic cor-porations-----	807,191,259	6,689,258	24,760,680	90,465,742	7,132,277	6,724,175	1,245,243	7,401,088
Interest on Federal, State, and municipal bonds-----	186,818,205	872,105	3,480,650	13,082,597	693,634	2,272,470	262,405	91,184
Total compiled receipts ³ -----	2,46,687,382,270	307,993,793	1,391,718,524	19,859,125,550	4,454,830,338	3,776,384,563	655,405,355	540,839,010
C. Statutory deductions:								
Cost of goods sold-----	28,826,231,407	213,671,208	946,421,732	16,067,765,860	3,922,204,400	3,318,153,439	576,995,576	404,651,324
Compensation of officers-----	1,337,704,911	13,724,962	25,457,761	461,636,478	36,034,177	99,589,060	17,648,840	4,818,236
Interest paid-----	2,099,015,088	23,674,209	55,676,050	373,890,886	71,020,055	49,870,645	8,071,239	14,162,639
Taxes paid other than income tax-----	790,290,435	12,708,246	42,413,391	244,699,439	24,281,973	38,619,895	4,963,743	4,736,309
Bad debts-----	533,134,688	6,728,672	7,283,536	147,511,770	11,496,874	27,304,231	6,267,021	10,311,364
Depreciation-----	1,363,363,159	16,102,982	108,723,565	664,682,469	65,526,642	99,448,004	9,335,773	20,154,722
Depletion-----	219,074,967	4,667,749	92,435,023	110,671,702	124,676	73,710	20,710	17,866
D. Total compiled receipts-----								

Loss from sale of real estate, stocks, and bonds.....	775,376,475	7,502,845	29,280,963	107,242,141	16,141,391	16,213,829	2,168,479	1,603,004
Miscellaneous deductions.....	214,716,776,510	88,021,258	234,244,615	3,217,330,937	435,326,620	487,804,631	92,550,794	136,767,347
E. Total statutory deductions.....	250,570,967,660	386,802,131	1,601,936,636	21,395,421,682	4,582,156,808	4,137,077,444	718,022,175	597,222,891
F. Compiled net deficit.....	3,883,585,390	78,808,338	210,218,112	1,536,296,132	127,326,470	360,692,881	62,616,820	56,383,881
G. Plus tax-exempt interest and dividends received on capital stock of domestic corporations to arrive at statutory deficit.....	994,009,464	7,561,363	28,241,330	103,548,339	7,825,911	8,936,645	1,507,648	7,492,272
H. Statutory deficit.....	4,877,594,854	86,369,701	238,459,442	1,639,844,471	135,152,381	369,689,526	64,124,468	63,876,153
Cash and stock dividends distributed: ⁴								
Cash dividends.....	1,361,191,210	6,619,223	94,830,553	421,321,569	29,820,443	57,164,315	10,703,902	13,324,492
Stock dividends.....	163,681,074	670,744	7,934,295	27,758,922	567,215	4,829,245	352,630	86,961
Total dividends distributed.....	1,524,872,284	7,289,967	102,754,848	449,080,491	30,387,658	61,993,560	11,056,532	13,411,453

For footnotes see p. 229.

TABLE 14.—*Corporation returns for 1930 by major industrial groups, showing analysis of compiled receipts and statutory deductions; also net profit (or deficit), net income, tax, and net profit after deducting tax—Continued*

PART 3.—RETURNS SHOWING NO NET INCOME—Continued

Distribution	Industrial groups—Continued							
	Manufacturing—Continued							
	Forest products	Paper, pulp, and products	Printing, publishing, and allied industries	Chemicals and allied products	Stone, clay, and glass products	Metal and its products	Manufacturing not elsewhere classified	
A. Receipts, taxable income:								
Gross sales.....	\$1, 213, 388, 088	\$518, 783, 340	\$573, 388, 727	\$2, 231, 202, 055	\$373, 364, 314	\$4, 308, 585, 518	\$806, 596, 491	
Profit or loss from sales—								
Returns showing profit.....	210, 338, 016	97, 460, 087	158, 873, 390	569, 603, 111	88, 692, 164	930, 263, 164	185, 537, 580	
Returns showing loss.....	13, 488, 881	1, 191, 507	6, 379, 084	4, 737, 439	3, 246, 216	18, 581, 185	12, 650, 207	
Profits less losses.....	196, 844, 135	96, 268, 580	152, 494, 306	564, 865, 672	85, 446, 218	911, 671, 979	172, 887, 373	
Gross profits from operations other than amounts tabulated as gross sales.....	8, 437, 438	3, 723, 410	19, 335, 311	37, 346, 223	1, 353, 237	12, 720, 994	6, 514, 195	
Interest.....	11, 373, 367	21, 343, 054	2, 048, 545	21, 920, 341	1, 867, 391	28, 343, 353	6, 694, 278	
Rents.....	7, 884, 800	1, 744, 203	3, 405, 718	8, 984, 490	1, 715, 121	9, 574, 367	4, 453, 824	
Profits from sale of real estate, stocks, bonds, and other capital assets.....	4, 057, 325	474, 142	847, 028	4, 501, 302	508, 799	3, 036, 763	1, 162, 639	
Miscellaneous receipts.....	15, 346, 855	2, 557, 657	4, 721, 537	25, 899, 707	2, 953, 023	32, 606, 867	9, 114, 554	
B. Receipts, tax-exempt income:								
Dividends on capital stock of domestic corporations.....	3, 490, 231	18, 532, 022	4, 220, 092	21, 251, 940	644, 937	12, 727, 038	7, 126, 699	
Interest on Federal, State, and municipal bonds.....	724, 463	135, 570	169, 241	1, 161, 842	311, 114	6, 670, 629	590, 045	
C. Total compiled receipts ^a	1, 264, 672, 567	567, 293, 398	608, 136, 199	2, 352, 327, 900	382, 717, 936	4, 414, 265, 559	842, 252, 725	
D. Statutory deductions:								
Cost of goods sold.....	1, 016, 543, 953	422, 525, 181	420, 893, 950	1, 666, 386, 443	287, 918, 096	3, 397, 574, 320	633, 919, 178	
Compensation of officers.....	41, 700, 863	12, 034, 235	40, 930, 894	98, 603, 328	18, 738, 860	126, 997, 221	34, 534, 704	
Interest paid.....	35, 254, 780	31, 027, 985	10, 777, 191	53, 300, 777	10, 369, 629	74, 242, 615	13, 733, 311	
Taxes paid other than income tax.....	25, 710, 706	8, 087, 678	3, 483, 185	63, 701, 870	5, 391, 954	57, 412, 274	8, 219, 852	
Bad debts.....	13, 853, 026	2, 619, 332	8, 392, 830	13, 016, 048	4, 049, 600	34, 945, 328	13, 256, 116	
Depreciation.....	51, 087, 085	24, 239, 896	16, 641, 628	146, 865, 648	27, 172, 894	179, 262, 014	28, 948, 166	
Depletion.....	27, 302, 030	983, 792	49, 790	75, 097, 705	1, 087, 088	3, 515, 423	388, 912	
Loss from sale of real estate, stocks, and bonds.....	7, 231, 564	3, 089, 523	4, 164, 153	6, 704, 002	3, 090, 087	30, 486, 410	16, 369, 699	
Miscellaneous deductions.....	194, 263, 884	80, 397, 589	152, 918, 849	447, 577, 339	81, 317, 839	888, 807, 380	219, 598, 665	
E. Total statutory deductions.....	1, 412, 947, 891	585, 005, 211	658, 258, 470	2, 505, 373, 157	435, 136, 047	4, 795, 242, 985	968, 978, 603	

F. Compiled net deficit.....	148, 275, 324	17, 711, 813	50, 122, 271	153, 045, 257	52, 418, 111	380, 977, 426	126, 725, 878
G. Plus tax-exempt interest and dividends received on capital stock of domestic corporations to arrive at statutory deficit.....	4, 184, 694	18, 667, 592	4, 389, 333	22, 413, 782	956, 051	19, 397, 667	7, 716, 744
H. Statutory deficit.....	152, 460, 018	36, 379, 405	54, 511, 004	175, 459, 039	53, 374, 162	400, 375, 093	134, 442, 622
Cash and stock dividends distributed: 4							
Cash dividends.....	30, 864, 981	16, 367, 322	6, 739, 921	85, 241, 735	5, 894, 082	153, 481, 261	11, 719, 115
Stock dividends.....	2, 035, 293	522, 701	505, 347	5, 532, 672	2, 743, 092	8, 211, 066	2, 372, 700
Total dividends distributed.....	32, 900, 274	16, 890, 023	7, 245, 268	90, 774, 407	8, 637, 174	161, 692, 327	14, 091, 815

For footnotes see p. 229.

F. Compiled net deficit.....	78,858,567	254,951,883	707,674,323	168,346,904	837,209,424	11,221,707
G. Plus tax-exempt interest and dividends received on capital stock of domestic corporations to arrive at statutory deficit.....	3,629,366	78,576,552	31,020,207	10,882,083	729,467,875	1,081,749
H. Statutory deficit.....	82,487,933	333,528,435	738,694,530	179,229,587	1,566,677,299	12,303,456
Cash and stock dividends distributed: ⁴						
Cash dividends.....	10,760,649	154,768,831	98,081,011	11,677,275	562,139,713	992,386
Stock dividends.....	1,313,808	13,835,139	13,245,153	5,921,278	92,974,235	37,500
Total dividends distributed.....	12,074,457	168,603,970	111,326,164	17,598,553	655,113,948	1,029,886

¹ "Gross sales" less "cost of goods sold" (shown under statutory deductions).

² See p. 239 for revised figures for 1928.

³ Includes net profits from the sale of real estate, stocks, bonds, etc., and other capital assets, but not gross receipts from these items. Excludes nontaxable income, other than interest on tax-exempt obligations and dividends on stock of domestic corporations as reported in Schedule L of the return.

⁴ Excludes cash dividends and stock dividends on capital stock of life insurance companies.

⁵ Includes for a limited number of returns the cost of securities purchased for customers.

⁶ Includes special nonexpense deductions of life insurance companies. (See p. 20.)

⁷ Deficit.

TABLE 16.—*Corporation returns for 1930 by major industrial groups and subgroups and by returns with net income and no net income, showing number of returns, gross income, net income or deficit, net loss for prior year, and income tax; also number of returns for inactive corporations*

[For text defining certain items and describing returns included, see pp. 1-4]

Serial No.	Industrial groups	Total number of returns	Returns showing net income					Returns showing no net income			Number of returns showing no income data—Inactive corporations
			Number	Gross income ¹	Net income	Net loss for prior year	Income tax	Number	Gross income ¹	Deficit	
1	Agriculture and related industries:										
2	Farming—Cotton, grain, stock; horticulture and all other farming; lessors	9, 618	3, 024	\$304, 365, 295	\$34, 088, 142	\$1, 758, 439	\$3, 389, 271	5, 753	\$241, 153, 227	\$73, 929, 678	841
	Related industries—Forestry, fishing, ice harvesting, and other related industries; holders and lessors	1, 343	451	54, 352, 371	6, 396, 265	337, 785	651, 805	678	65, 968, 461	12, 440, 023	214
	Total agriculture and related industries	10, 961	3, 475	358, 717, 666	40, 484, 407	2, 096, 224	4, 041, 076	* 6, 431	307, 121, 688	86, 369, 701	1, 055
3	Mining and quarrying:										
	Metal mining—Iron, copper, lead, zinc, gold, silver, quicksilver	1, 017	171	349, 913, 068	27, 044, 509	341, 331	3, 187, 459	585	411, 718, 545	47, 998, 420	261
4	Coal—										
5	Anthracite ²	115	39	212, 003, 815	11, 291, 902	666, 519	1, 269, 900	70	103, 474, 466	3, 182, 625	6
6	Bituminous, ³ lignite, and peat	2, 356	781	428, 320, 041	25, 077, 232	1, 868, 829	2, 637, 057	1, 458	446, 462, 941	67, 148, 274	117
7	Oil and gas	4, 176	1, 473	266, 825, 266	70, 276, 696	3, 873, 661	7, 723, 934	2, 246	310, 806, 740	78, 739, 007	457
	Other minerals—Asbestos, clay, granite, precious and semiprecious stones, salt, etc.	2, 088	910	301, 082, 326	39, 163, 973	1, 190, 649	4, 395, 997	1, 052	97, 201, 410	16, 999, 267	126
8	Mining and quarrying n. e. c., ³ lessors and holders	7, 883	1, 326	53, 083, 713	21, 264, 132	835, 965	2, 260, 148	2, 122	18, 573, 772	23, 391, 849	4, 435
	Total mining and quarrying	17, 635	4, 700	1, 611, 228, 229	194, 118, 444	8, 776, 954	21, 474, 495	7, 533	1, 388, 237, 874	238, 459, 442	5, 402
9	Manufacturing:										
10	Food products, beverages, and tobacco—Bakery and confectionery products	3, 483	1, 869	1, 240, 901, 391	107, 895, 048	1, 535, 546	12, 418, 640	1, 501	283, 032, 557	20, 092, 649	113
11	Canned products—Fish, fruit, vegetables, poultry, etc.	1, 855	858	573, 201, 926	38, 093, 406	787, 708	4, 305, 545	885	188, 890, 717	20, 731, 846	112
12	Mill products—Bran, flour, feed, etc.	1, 291	532	615, 693, 878	17, 125, 492	494, 998	1, 890, 989	693	387, 011, 011	12, 305, 331	66
	Packing-house products—Fresh meats, ham, lard, bacon; meat canning, by-products, etc.	755	440	2, 084, 206, 466	29, 291, 916	1, 350, 039	3, 245, 186	298	2, 770, 626, 831	11, 688, 817	17

For footnotes see p. 237.

TABLE 16.—*Corporation returns for 1930 by major industrial groups and subgroups and by returns with net income and no net income, showing number of returns, gross income, net income or deficit, net loss for prior year, and income tax; also number of returns for inactive corporations—Continued*

Serial No.	Industrial groups	Total number of returns	Returns showing net income					Returns showing no net income			Number of returns showing no income data—Inactive corporations
			Number	Gross income ¹	Net income	Net loss for prior year	Income tax	Number	Gross income ¹	Deficit	
13	Manufacturing—Continued. Food products, beverages, and tobacco—Continued. Sugar—Beet, cane, maple, and products— Beverages—Soft drinks, cereal beverages, mineral water; wines; distilling. Tobacco, cigarettes, cigars, snuff, etc. Other food products—Artificial ice, butter substitutes, cereals, coffee, spices, dairy products, etc.; food products n. e. c. ³	209	\$536, 639, 434	\$37, 193, 133	\$246, 790	\$4, 423, 678	115	\$262, 121, 764	\$28, 331, 249	17	
14		1, 190	287, 398, 145	46, 556, 846	1, 330, 113	5, 193, 538	1, 016	90, 811, 691	11, 019, 963	123	
15		405	1, 094, 278, 282	143, 788, 111	79, 106	17, 215, 935	197	76, 798, 544	6, 654, 513	13	
16		4, 925	2, 299, 355, 991	160, 295, 129	2, 194, 212	18, 390, 935	1, 820	394, 843, 589	24, 328, 013	174	
		15, 252	8, 731, 675, 413	580, 239, 081	8, 018, 512	67, 084, 446	6, 525	4, 454, 136, 704	135, 152, 381	635	
17	Textiles and their products, including fur—Cotton goods—Dress goods, plain cloth, etc.; napping and dyeing—Woolen and worsted goods—Wool yarn, dress goods; wool pulling, etc.—Silk and rayon goods—Silk fabrics; spinning, etc.—Carpets, floor coverings, tapestries, etc.—Textiles n. e. c. ³ cord, felt, fur, hospital and surgical supplies, linen, other textiles, etc.—Clothing—Custom-made, factory-made, coats, underwear, millinery, and clothing n. e. c. ³ —Knit goods—Sweaters, hosiery, etc.—Total textiles and their products—	898	230, 619, 571	9, 593, 162	129, 276	1, 094, 093	686	782, 780, 759	101, 100, 023	12	
18		572	113, 953, 971	5, 148, 527	447, 712	534, 391	380	346, 952, 147	40, 475, 176	24	
19		807	272, 464, 145	21, 263, 873	702, 137	2, 409, 086	472	448, 949, 350	50, 864, 871	27	
20		165	18, 705, 990	1, 031, 447	47, 747	111, 711	114	128, 296, 097	16, 076, 227	6	
21		3, 756	555, 271, 823	28, 895, 991	1, 262, 127	3, 024, 002	2, 177	650, 653, 442	68, 020, 850	51	
22		7, 204	1, 112, 055, 377	26, 917, 323	998, 767	2, 549, 888	4, 178	1, 059, 254, 255	64, 074, 650	109	
23		1, 290	339, 331, 322	12, 759, 874	218, 664	1, 398, 974	746	357, 226, 043	29, 077, 729	32	
		14, 692	2, 642, 402, 199	105, 610, 197	3, 806, 430	11, 122, 145	8, 753	3, 774, 112, 093	369, 689, 526	261	

24	Leather and its manufactures—	529	590,098,585	33,264,190	507,878	3,810,197	289,509,693	23,173,377	30
25	Boots, shoes, slippers, etc.	1,284	143,842,270	5,426,323	44,084	578,880	365,633,257	40,951,091	22
	Other leather products—Gloves, sad-	1,177	733,940,855	38,690,513	551,962	4,389,027	655,142,950	64,124,468	52
	dlery, harness, trunks, finishing and	2,461							
	tanning leather, etc.								
	Total leather and its manufactures.								
26	Rubber products—	106	455,556,866	5,859,057	673,000	619,786	477,383,278	58,100,290	8
27	Tires and tubes, etc.	385	93,751,132	6,023,443	80,623	683,386	52,454,527	4,672,438	13
28	Other rubber goods—Boots, shoes,	116	10,256,930	359,010	20,735	33,292	10,910,021	1,103,425	5
	hose, and artificial rubber.								
	Bone, celluloid, and ivory products.	607	559,564,928	12,241,510	774,358	1,336,464	540,747,826	63,876,153	26
	Total rubber products.								
29	Forest products—	3,551	303,198,386	16,572,380	1,252,205	1,645,045	734,967,694	89,325,677	186
30	Sawmill and planing-mill products.	3,950	420,431,240	19,252,132	772,667	1,945,940	528,980,410	63,134,341	107
	Other wood products—Carriages, wag-								
	ons, furniture, baskets, etc.	7,501	723,629,626	35,824,512	2,024,872	3,590,985	1,263,948,104	152,460,018	293
	Total forest products.	2,113	1,011,630,235	73,641,074	1,214,143	8,475,076	567,157,828	36,379,405	46
31	Paper, pulp, and products.	11,736	2,055,461,159	176,136,515	2,585,591	19,640,536	607,966,958	54,511,604	367
32	Printing, publishing, and allied industries.								
	Chemicals and allied products—	654	6,676,397,563	228,234,580	890,256	27,242,807	1,657,546,374	117,967,628	55
33	Petroleum and other mineral oil refin-	394	852,970,523	82,745,458	363,131	9,815,322	78,964,773	6,784,066	34
34	ing.								
	Chemicals proper, acids, compounds,	6,002	1,983,911,987	216,725,757	2,897,107	25,196,735	536,722,817	45,238,546	261
35	etc.	330	112,737,195	6,371,468	126,543	705,794	77,932,094	5,408,809	16
	Allied chemical substances—Drugs,								
	oils, paints, soaps, and other chemi-								
	cal substances n. e. c.								
36	Fertilizers.	7,380	9,626,017,208	534,077,263	4,277,037	62,960,658	3,727	175,459,039	366
	Total chemicals and allied products.	4,724	1,027,449,286	92,811,519	2,531,454	10,487,213	382,406,822	53,374,162	206
37	Stone, clay, glass, and related products.								
38	Metal and its products—	2,902	3,391,709,789	200,711,769	1,870,326	23,614,707	873,072,949	65,854,014	82
39	Iron and steel—Products of blast fur-	187	334,978,130	32,631,720	2,069,552	3,658,216	74,397,746	5,242,987	9
40	naces, rolling mills, foundries, etc.	1,045	3,151,948,382	232,066,344	12,469,336	26,267,467	841,904,142	73,631,246	56
41	Locomotives and railroad equipment.								
	Motor vehicles, complete or parts.								
	Factory machinery—Food-production								
	machinery; leather, metal, paper,								
	printing, textile, and woodworking								
42	machinery.	1,410	429,582,138	44,340,850	856,769	5,084,257	191,504,563	25,563,088	45
43	Agricultural machinery and equipment.	499	540,646,758	58,611,788	140,439	6,961,764	108,981,722	14,368,529	28
	Electrical machinery and equipment.	1,158	991,890,361	95,032,368	372,258	11,402,880	117,066,215	11,153,702	66

For footnotes see p. 237.

TABLE 16.—*Corporation returns for 1930 by major industrial groups and subgroups and by returns with net income and no net income, showing number of returns, gross income, net income or deficit, net loss for prior year, and income tax; also number of returns for inactive corporations—Continued*

Serial No.	Industrial groups	Total number of returns	Returns showing net income					Returns showing no net income			Number of returns showing no income data—Inactive corporations
			Number	Gross income ¹	Net income	Net loss for prior year	Income tax	Number	Gross income ¹	Deficit	
44	Manufacturing—Continued. Metal and its products—Continued. Miscellaneous machinery—Building, construction, gas, and mining machinery and equipment.-----	3,023	1,238	\$951,084,519	\$79,637,756	\$1,202,037	\$9,192,044	1,634	\$476,072,334	\$55,418,269	151
45	Household machinery and equipment, etc.-----	1,140	405	397,386,278	44,182,735	1,057,044	5,103,889	701	188,645,592	19,899,964	34
46	Office equipment, etc.-----	374	155	280,416,956	37,516,506	99,357	4,466,297	203	95,582,203	5,996,252	16
47	Metal building material and supplies.-----	1,652	590	392,971,849	28,600,429	495,523	3,265,647	1,014	351,039,426	29,000,093	48
48	Hardware, tools, etc.-----	2,387	941	589,559,631	57,422,628	400,707	6,661,169	1,355	386,996,851	35,749,552	91
49	Precious-metal products and processes: jewelry, etc.-----	931	333	148,245,736	7,402,871	233,666	797,794	587	140,791,548	16,826,377	11
50	Other metals, products, and processes: combinations of foundry and machine shop.-----	4,123	1,587	1,179,909,696	83,861,901	574,868	9,673,242	2,434	561,539,639	41,671,020	102
	Total metal and its products-----	20,831	8,188	12,790,300,223	1,003,019,665	21,841,882	116,149,373	11,904	4,407,594,930	400,375,093	739
51	Manufacturing not elsewhere classified—										
52	Radios, complete or parts.-----	313	100	125,797,021	12,786,854	446,021	1,459,146	186	125,559,663	25,396,410	27
53	Musical instruments, optical goods, canoes, etc.-----	7,295	2,786	982,883,953	88,065,113	2,245,495	9,785,662	3,969	681,202,076	90,178,187	540
	Airplanes, airships, seaplanes, etc.-----	193	32	43,482,634	4,364,254	59,470	511,114	125	34,840,941	18,868,025	36
	Total manufacturing not elsewhere classified-----	7,801	2,918	1,152,163,608	105,216,221	2,750,986	11,755,922	4,280	841,662,680	134,442,622	603
	Grand total manufacturing-----	95,098	40,641	41,054,234,800	2,757,508,070	50,377,227	316,991,845	50,863	19,846,042,953	1,639,844,471	3,394
54	Construction: Building and construction above ground— Installing machinery, moving, wrecking, razing, etc.-----	13,349	5,673	991,483,222	47,010,922	3,639,873	4,198,252	6,848	486,419,585	43,024,604	828

55	Other construction underground and on surface—Bridge building, water-front construction, related industries, etc.	6,404 282	3,072 126	1,104,750,111 77,922,349	96,861,892 7,174,812	6,338,448 253,162	10,208,263 803,522	2,692 134	314,540,206 67,012,570	33,568,153 5,886,176	640 22
56	Shipbuilding and repairing	20,035	8,871	2,174,155,682	150,547,626	10,231,453	15,210,037	9,674	867,972,361	82,487,933	1,490
57	Transportation and other public utilities—										
58	Steam railroads	591	228	4,981,686,864	342,870,555	756,094	41,024,953	326	1,079,109,558	88,818,870	37
59	Electric railways; Pullman cars; refrigerator, stock, poultry, and fruit cars; lessors	875	429	701,677,047	124,084,959	339,051	14,788,930	309	293,626,276	21,022,894	137
60	Water transportation and related activities—Ocean and fresh-water lines, canals, docking, drawbridge operating, lightering, salvaging, piloting, wharfing; lessors	1,825 736	987 150	274,433,995 13,238,847	35,283,498 2,218,804	376,816 631,540	4,017,743 177,255	739 477	162,234,296 37,056,034	25,143,965 21,370,667	149 109
61	Aerial transportation	2,290	915	112,766,523	7,330,640	533,309	689,255	1,237	135,131,776	13,445,113	138
62	Autobus lines, taxicabs, and sightseeing companies										
63	Cartage and storage; food storage; packing and shipping; local transportation and related industries, n. e. c.	8,739	4,450	390,193,255	42,917,337	1,725,301	4,128,016	3,898	457,016,304	22,870,128	481
64	Total transportation and related activities	15,056	7,109	6,473,912,531	554,705,793	4,362,111	64,796,152	6,896	2,164,174,644	192,671,637	1,051
65	Other public utilities—										
66	Electric light and power companies, and combined electric light and gas companies	1,162	679	2,308,203,637	355,604,658	5,123,633	41,971,281	291	515,262,968	69,151,182	192
67	Gas companies, artificial and natural	3,535	278	558,938,818	69,091,257	985,201	8,132,798	211	108,777,501	20,486,363	46
68	Telephone and telegraph companies	3,768	2,421	2,645,816,542	238,992,971	161,069	26,410,603	1,125	32,650,785	5,458,920	322
69	Radio-broadcasting companies	327	167	22,366,260	2,762,854	187,014	274,985	137	126,890,963	8,914,505	23
70	Water companies	1,481	930	96,197,333	22,631,282	94,672	2,549,613	385	9,372,363	16,363,645	166
71	All other public utilities—Terminal stations, pipe lines, toll bridges and toll roads, irrigation systems, etc.	1,333	625	830,134,243	90,470,060	2,695,430	10,437,809	477	102,883,535	20,482,183	231
72	Total other public utilities	8,606	5,000	6,461,656,833	779,523,082	9,247,019	91,777,089	2,626	895,838,115	140,856,798	980
73	Total transportation and other public utilities	23,662	12,109	12,935,569,364	1,334,228,875	13,609,130	156,573,241	9,522	3,060,012,759	333,528,435	2,031
74	Trade:										
75	Wholesale	23,783	11,220	7,825,870,556	171,128,864	6,457,909	17,367,314	12,096	4,890,212,048	221,136,490	467
76	Retail	81,304	34,515	10,932,177,442	340,316,392	7,611,878	33,567,284	44,729	6,183,967,668	358,508,015	2,000
77	Wholesale and retail	10,323	5,333	2,682,998,167	74,800,902	2,087,472	7,555,104	4,880	1,541,854,771	75,828,263	100
78	Commission	7,100	3,162	1,124,903,200	34,328,868	1,395,290	3,366,279	3,730	679,839,276	39,076,535	268

For footnotes see p. 237.

TABLE 16.—*Corporation returns for 1930 by major industrial groups and subgroups and by returns with net income and no net income, showing number of returns, gross income, net income or deficit, net loss for prior year, and income tax; also number of returns for inactive corporations—Continued*

Serial No.	Industrial groups	Total number of returns	Returns showing net income					Returns showing no net income			Number of returns showing no income data—Inactive corporations
			Number	Gross income ¹	Net income	Net loss for prior year	Income tax	Number	Gross income ¹	Deficit	
73	Trade—Continued.										
	All other trade—Auto wreckers, film exchanges, pneumatic tubes, trading stamps, garages for storage, repair service, etc.	12, 259	5, 511	\$314, 533, 514	\$30, 522, 051	\$2, 739, 798	\$2, 309, 799	6, 301	\$532, 366, 872	\$44, 145, 227	447
	Total trade	134, 769	59, 741	23, 380, 482, 879	651, 097, 077	20, 292, 437	64, 165, 780	71, 746	13, 828, 240, 635	738, 694, 530	3, 282
74	Service:										
	Domestic service—Laundries, hotels, restaurants, etc.	14, 038	6, 298	1, 031, 415, 277	58, 208, 406	2, 406, 583	5, 594, 487	7, 181	774, 373, 197	86, 837, 564	559
	Amusements—										
75	Theaters, legitimate, vaudeville, etc.	778	239	28, 898, 582	3, 679, 774	485, 780	330, 597	403	38, 692, 823	8, 236, 491	136
76	Motion-picture producers	246	84	357, 137, 535	31, 835, 071	871, 486	3, 689, 832	124	53, 562, 769	8, 447, 111	38
77	Motion-picture theaters	2, 387	1, 295	394, 681, 561	43, 133, 350	2, 217, 685	4, 612, 931	1, 025	118, 423, 097	13, 390, 035	67
78	Other amusements—Circuses, golf links, race tracks, pleasure resorts, etc.	5, 144	1, 967	95, 116, 384	10, 379, 354	749, 114	876, 670	2, 564	79, 947, 602	16, 808, 964	613
79	Total amusements	8, 555	3, 585	875, 834, 062	89, 027, 549	4, 324, 065	9, 510, 030	4, 116	290, 626, 351	46, 882, 601	854
	Professional service—Curative, educational, engineering, legal, etc.	7, 620	3, 192	205, 059, 503	25, 498, 792	1, 175, 127	2, 401, 442	3, 456	118, 979, 922	20, 635, 552	972
	Business service—Detective bureaus, trade shows, mimeographing, publishing directories, advertising, etc.	6, 015	2, 803	530, 921, 400	49, 815, 672	1, 598, 936	5, 317, 518	2, 684	161, 900, 321	15, 927, 336	528
81	Other service n. e. c.—Auto camps, canteens, board of trade, newspaper syndicates, photographers; concessionaires of amusements, cloakrooms, etc.	5, 836	2, 863	114, 171, 201	11, 616, 731	425, 744	881, 276	2, 035	61, 586, 002	8, 946, 534	938
	Total service	42, 064	18, 741	2, 757, 401, 443	234, 227, 150	9, 930, 455	23, 704, 753	19, 472	1, 407, 465, 793	179, 229, 587	3, 851

82	Finance:	7,493	4,246	4 659,590,639	87,132,196	1,575,124	9,207,072	2,943	421,922,015	49,874,894	304
83	Banking and related industries—										
	National banks.....	17,846	10,423	1,291,767,164	175,743,784	1,690,248	18,570,579	5,656	436,975,197	82,781,081	1,767
84	State and private banks, savings	32	2	422,930	53,717			27	4,050,279	8,815,610	3
85	Joint stock land banks.....										
	Stock and bond brokers, investment	4,814	1,383	1,027,767,132	65,438,019	4,696,722	7,110,770	3,173	2,122,364,763	506,981,879	258
	brokers, investment bankers, and										
86	investment trusts.....	90,314	39,653	1,314,172,282	261,762,169	21,966,515	22,052,602	40,162	942,762,272	358,246,794	10,499
	Real estate and realty holding com-										
	panies—Reality development, hold-	120,499	55,707	4,293,720,147	590,129,885	29,928,609	56,947,023	51,961	3,928,074,526	1,006,699,958	12,831
	ing, or leasing; realty trust, etc.....										
	Total banking and related industries.....										
	Insurance companies—										
87	Life insurance—Mutual or stock com-	649	368	790,058,000	107,527,462	551	12,843,266	228	142,649,593	13,264,407	53
88	panies.....	1,724	840	1,194,574,339	92,016,424	3,690,567	10,469,054	750	708,544,539	165,099,355	134
	Other insurance—Accident, casualty,										
	fire, marine, title, etc.....	2,373	1,208	1,984,632,339	199,543,886	3,691,118	23,312,320	978	851,194,132	178,363,762	187
	Total insurance companies.....										
	Other finance—										
89	Loan companies—Building and loan										
	associations; mortgage, note, or pawn										
	brokers; insurance agents, promoters,	30,310	15,187	1,241,155,109	275,141,779	8,835,406	29,193,763	11,538	4 998,428,047	381,613,579	3,585
	stock syndicates, foreign exchange,										
	and finance n. e. c. 1.....	153,182	72,102	4 7,519,507,595	1,004,815,550	42,455,133	109,455,106	64,477	4 5,777,696,705	1,566,677,299	16,603
	Total finance.....	21,330	1,040	15,197,345	1,785,511	111,206	87,567	1,898	17,773,297	12,303,456	18,392
90	Nature of business not given.....	518,736	221,420	491,811,495,003	6,428,812,710	157,880,249	711,703,900	241,616	446,500,564,065	4,877,594,854	55,700
	Grand total.....										

¹ Gross income corresponds to total income as reported on face of the return, plus the cost of goods sold.

² See p. 238 for revised figures for 1929.

³ N. e. c., not elsewhere classified.

⁴ See p. 239 for revised figures for 1928.

REVISED ITEMS IN TABLE 16, STATISTICS OF INCOME FOR 1929, FOR INDUSTRIAL SUBGROUPS, ANTHRACITE AND BITUMINOUS COAL, LIGNITE AND PEAT

Industrial subgroups	Total number of returns		Returns showing net income			
			Number		Gross income ¹	
	Original figures	Revised figures	Original figures	Revised figures	Original figures	Revised figures
Anthracite ²	262	120	62	33	\$160,500,477	\$154,315,734
Bituminous, lignite and peat.....	2,504	2,646	905	934	532,461,813	538,646,556

Industrial subgroups	Returns showing net income—Continued					
	Net income		Net loss for prior year		Income tax	
	Original figures	Revised figures	Original figures	Revised figures	Original figures	Revised figures
Anthracite ²	\$12,908,668	\$12,236,393	\$659,720	\$562,915	\$1,339,793	\$1,279,836
Bituminous, lignite and peat.....	39,396,569	40,068,844	2,628,807	2,725,612	3,940,062	4,000,019

Industrial sub- groups	Returns showing no net income						Number of returns showing no in- come data—Inac- tive corporations	
	Number		Gross income ¹		Deficit			
	Original figures	Revised figures	Original figures	Revised figures	Original figures	Revised figures	Original figures	Revised figures
Anthracite ² -----	176	78	\$155,335,269	\$145,783,472	\$10,486,431	\$9,295,976	24	9
Bituminous, lignite and peat..	1,437	1,535	459,945,063	469,497,460	50,700,422	51,890,877	162	177

¹ Gross income corresponds to total income as reported on face of the return, plus the cost of goods sold.² Includes also concerns engaged in washing or dredging anthracite coal whether or not such activities are engaged in solely or in connection with mining.

REVISED ITEMS FOR STATISTICS OF INCOME FOR 1928 FOR CORPORATION RETURNS

TABLE 12.—Gross income and deductions, returns for Illinois and Massachusetts

States	Returns showing net income			
	Gross income ¹		Deductions ¹	
	Original figures	Revised figures	Original figures	Revised figures
Illinois.....				
Massachusetts.....	\$7,274,257,579	\$5,354,347,357	\$6,861,751,517	\$4,941,841,295
Grand total.....	129,289,435,251	127,369,525,029	118,671,694,094	116,751,783,672
States	Returns showing no net income			
	Gross income ¹		Deductions ¹	
	Original figures	Revised figures	Original figures	Revised figures
Illinois.....	\$4,704,848,516	\$2,151,365,382	\$4,884,615,949	\$2,331,132,515
Massachusetts.....				
Grand total.....	27,965,472,580	25,411,989,446	30,356,596,828	27,803,113,694

¹ Gross income and deductions correspond to total income and total deductions as reported on the face of the return, plus cost of goods sold.

REVISED ITEMS FOR STATISTICS OF INCOMES FOR 1928 FOR CORPORATION
RETURNS—ContinuedTABLE 14.—*Miscellaneous receipts, total compiled receipts, miscellaneous deductions, and total statutory deductions for "Finance—Banking, insurance, real estate and holding companies, stock and bond brokers, etc.," and all returns*

PART 1.—ALL RETURNS

	Miscellaneous receipts	Total compiled receipts	Miscellaneous deductions	Total statutory deductions
Aggregate:				
Original figures.....	\$28,092,463,686	\$157,848,365,967	\$44,946,392,512	\$147,111,620,236
Revised figures.....	23,619,070,330	153,374,972,611	40,472,999,156	142,638,226,880
Finance—Banking, insurance, real estate and holding companies, stock and bond brokers, etc.:				
Original figures.....	10,874,906,975	20,079,096,203	13,969,766,565	17,621,043,407
Revised figures.....	6,401,513,619	15,605,702,847	9,496,373,209	13,147,650,051

PART 2.—RETURNS SHOWING NET INCOME

Aggregate:				
Original figures.....	\$22,057,002,294	\$129,777,417,563	\$34,503,588,814	\$117,076,573,963
Revised figures.....	20,137,092,072	127,857,507,341	32,583,678,592	115,156,663,741
Finance—Banking, insurance, real estate and holding companies, stock and bond brokers, etc.:				
Original figures.....	7,130,508,661	14,755,413,571	9,464,440,821	11,999,982,086
Revised figures.....	5,210,598,439	12,835,503,349	7,544,530,599	10,080,071,864

PART 3.—RETURNS SHOWING NO NET INCOME

Aggregate:				
Original figures.....	\$6,035,461,392	\$28,070,948,404	\$10,442,803,698	\$30,035,046,273
Revised figures.....	3,481,978,258	25,517,465,270	7,889,320,564	27,481,563,139
Finance—Banking, insurance, real estate and holding companies, stock and bond brokers, etc.:				
Original figures.....	3,744,398,314	5,323,682,632	4,505,325,744	5,621,061,321
Revised figures.....	1,190,915,180	2,770,199,498	1,951,842,610	3,067,578,187

TABLE 16.—*Gross income for certain subgroups of the industrial groups "Finance," all finance returns, and all returns*

Serial No.	Industrial groups	Gross income			
		Returns showing net income		Returns showing no net income	
		Original figures	Revised figures	Original figures	Revised figures
82	Finance:				
	Banking and related industries				
	National banks.....	\$3,160,301,473	\$1,240,391,251	-----	-----
90	Total banking and related industries.....	10,856,136,560	8,936,226,338	-----	-----
	Other finance—				
	Loan companies—Building and loan associations; mortgage, note, or pawnbrokers; insurance agents, promoters, stock syndicates, foreign exchange, and finance n. e. c. ²			\$2,974,244,734	\$420,761,600
	Total finance.....	14,476,370,262	12,556,460,040	5,231,321,782	2,677,838,648
	Grand total.....	129,289,435,251	127,369,525,029	27,965,472,580	25,411,989,446

¹ For text explaining revision see p. 25.² N. e. c., not elsewhere classified.

TABLE 17.—*Corporation returns for 1930 by States and Territories and by major industrial groups, showing for returns with net income and no net income the number of returns, net income or deficit, and tax; number of returns for inactive corporations; also grand totals for prior years*

[For text defining certain items and describing returns included, see pp. 1-4]

AGRICULTURE AND RELATED INDUSTRIES

States and Territories	Total number of returns	Returns showing net income			Returns showing no net income		Number of returns showing no income data—Inactive corporations
		Number	Net income	Tax	Number	Deficit	
Alabama.....	76	26	\$138,500	\$12,599	41	\$293,947	9
Alaska.....	10	5	10,277	120	3	15,324	2
Arizona.....	147	34	123,408	6,344	93	1,596,853	20
Arkansas.....	85	18	177,208	17,479	59	791,722	8
California.....	1,342	421	7,235,409	762,468	855	18,271,318	66
Colorado.....	368	130	299,522	13,848	202	2,397,093	36
Connecticut.....	132	53	465,325	33,961	73	2,304,872	6
Delaware.....	42	17	181,585	18,226	20	419,053	5
District of Columbia.....	10	3	7,753	277	5	60,161	2
Florida.....	577	192	1,030,885	61,570	309	3,632,895	76
Georgia.....	183	53	92,302	654	117	899,518	13
Hawaii.....	51	16	862,874	94,356	34	966,338	1
Idaho.....	181	53	93,122	151	112	1,477,183	16
Illinois.....	286	96	459,684	22,540	159	1,774,507	31
Indiana.....	179	71	483,028	45,615	97	379,685	11
Iowa.....	178	80	524,161	50,336	74	913,437	24
Kansas.....	73	35	221,733	19,832	32	472,293	6
Kentucky.....	62	20	45,415	1,634	35	392,883	7
Louisiana.....	303	91	482,016	34,841	188	2,396,030	24
Maine.....	125	43	500,095	39,404	70	737,168	12
Maryland.....	73	17	113,573	8,167	49	325,881	7
Massachusetts.....	308	123	15,602,777	1,844,746	173	1,663,227	12
Michigan.....	304	100	724,779	69,230	172	1,621,368	32
Minnesota.....	309	103	463,484	40,781	158	1,607,632	48
Mississippi.....	75	15	123,605	13,459	52	1,733,702	8
Missouri.....	219	71	586,552	56,375	124	890,741	24
Montana.....	413	87	157,950	5,585	280	2,916,692	46
Nebraska.....	132	59	188,897	10,169	66	1,245,230	7
Nevada.....	73	21	42,297	1,024	49	1,455,563	3
New Hampshire.....	36	13	19,096	-----	20	233,880	3
New Jersey.....	239	92	338,713	19,315	136	943,762	11
New Mexico.....	96	29	158,682	11,746	60	860,109	7
New York.....	594	169	1,142,298	91,248	378	8,929,561	47
North Carolina.....	89	16	46,775	1,866	62	238,530	11
North Dakota.....	124	25	32,763	1,794	78	329,350	21
Ohio.....	304	117	595,112	46,194	172	1,802,500	15
Oklahoma.....	59	17	31,299	-----	36	483,120	6
Oregon.....	412	107	846,724	79,280	239	3,485,807	66
Pennsylvania.....	243	70	1,210,481	132,499	155	2,762,959	18
Rhode Island.....	22	7	37,219	2,290	12	100,835	3
South Carolina.....	89	27	176,981	11,567	52	235,513	10
South Dakota.....	90	32	35,749	130	50	358,942	8
Tennessee.....	83	20	47,925	4,072	57	464,202	6
Texas.....	393	144	1,232,009	98,107	216	2,776,038	33
Utah.....	185	75	253,048	10,675	90	799,052	20
Vermont.....	33	12	33,217	1,449	20	63,241	1
Virginia.....	144	34	68,766	2,511	98	533,754	12
Washington.....	590	163	1,452,166	136,635	325	3,944,763	102
West Virginia.....	84	25	106,519	7,596	48	402,704	11
Wisconsin.....	458	115	754,324	71,224	276	1,524,072	67
Wyoming.....	278	113	426,325	26,767	150	1,504,691	15
Total.....	10,961	3,475	40,484,407	4,041,076	6,431	86,369,701	1,055
Summary for preceding years: ¹							
1929.....	10,615	4,407	72,800,723	6,783,059	5,023	53,543,368	1,185
1928.....	10,265	4,504	80,476,480	8,216,675	4,679	50,092,052	1,082
1927.....	9,905	4,445	78,577,174	9,053,541	4,460	61,893,204	1,000
1926.....	10,688	4,698	70,811,571	8,175,458	5,990	55,665,126	-----
1925.....	9,904	4,662	76,861,952	8,604,382	5,242	59,214,951	-----
1924.....	9,758	4,530	64,229,810	6,732,877	5,228	62,497,807	-----
1923.....	9,360	3,914	92,201,206	9,790,743	5,446	49,030,333	-----
1922.....	9,092	4,000	62,900,621	6,622,011	5,092	56,091,157	-----
1921.....	8,724	3,146	40,718,192	6,001,962	5,578	88,562,898	-----
1920.....	9,186	3,874	71,480,276	17,170,264	5,312	60,139,680	-----

For footnotes see p. 259.

TABLE 17.—*Corporation returns for 1930 by States and Territories and by major industrial groups, showing for returns with net income and no net income the number of returns, net income or deficit, and tax; number of returns for inactive corporations; also grand totals for prior years—Continued*

MINING AND QUARRYING

State and Territories	Total number of returns	Returns showing net income			Returns showing no net income		Number of returns showing no income data—Inactive corporations
		Number	Net income	Tax	Number	Deficit	
Alabama.....	145	46	\$726,723	\$74,877	75	\$1,273,216	24
Alaska.....	27	4	58,242	6,542	7	57,088	16
Arizona.....	340	12	28,344	1,032	75	1,037,857	253
Arkansas.....	128	56	465,448	45,204	65	473,725	7
California.....	1,712	414	33,673,033	3,880,827	800	23,890,068	498
Colorado.....	996	168	3,853,005	428,618	346	4,514,288	482
Connecticut.....	34	14	520,527	59,596	18	180,770	2
Delaware.....	54	13	1,399,125	164,798	26	1,721,862	15
District of Columbia.....	25	4	503,204	50,379	10	105,057	11
Florida.....	61	12	81,581	4,380	32	797,397	17
Georgia.....	49	17	94,749	3,582	23	457,367	9
Hawaii.....	6	1	(²)	-----	4	11,325	1
Idaho.....	657	35	639,265	72,098	74	1,410,386	548
Illinois.....	494	158	10,061,569	1,138,143	268	7,152,679	68
Indiana.....	284	98	1,770,969	178,698	139	2,272,666	47
Iowa.....	163	58	413,493	35,722	62	534,422	43
Kansas.....	324	134	1,166,312	107,196	157	1,931,525	33
Kentucky.....	505	191	2,251,561	228,451	221	3,765,796	93
Louisiana.....	225	112	925,490	77,849	82	862,397	31
Maine.....	49	12	154,509	14,324	23	1,698,321	14
Maryland.....	96	33	3,781,848	443,275	50	2,000,865	13
Massachusetts.....	233	52	3,770,232	441,071	123	5,718,377	58
Michigan.....	297	81	712,194	69,294	140	4,615,272	76
Minnesota.....	299	102	3,585,737	402,438	100	978,740	97
Mississippi.....	34	7	35,817	2,239	15	207,071	12
Missouri.....	417	110	1,251,956	124,313	213	3,307,211	94
Montana.....	340	61	456,475	34,342	120	1,414,082	159
Nebraska.....	51	17	602,612	68,302	15	217,605	19
Nevada.....	344	23	30,519	1,310	90	754,809	231
New Hampshire.....	9	3	(²)	-----	5	36,900	1
New Jersey.....	143	56	1,188,615	123,408	64	15,556,441	23
New Mexico.....	119	15	96,047	8,341	45	342,794	59
New York.....	836	247	33,746,591	3,862,911	417	45,463,704	172
North Carolina.....	49	13	55,991	3,421	26	267,679	10
North Dakota.....	39	11	31,610	2,127	10	44,185	18
Ohio.....	773	292	8,574,382	874,991	400	6,684,617	81
Oklahoma.....	1,046	359	23,690,088	2,717,037	563	23,916,075	124
Oregon.....	215	21	74,396	5,313	60	300,796	134
Pennsylvania.....	1,745	517	28,053,779	3,141,688	951	42,015,784	277
Rhode Island.....	15	5	17,353	821	6	20,682	4
South Carolina.....	20	6	54,689	4,908	12	122,119	2
South Dakota.....	49	15	22,160	201	13	137,301	21
Tennessee.....	167	50	1,170,491	130,994	82	939,457	35
Texas.....	1,131	355	11,361,893	1,081,111	582	15,023,007	194
Utah.....	646	54	1,439,747	162,865	165	3,145,076	427
Vermont.....	38	11	894,926	105,555	21	442,911	6
Virginia.....	189	68	2,090,433	231,935	84	1,448,059	37
Washington.....	742	71	772,905	76,045	155	1,611,204	516
West Virginia.....	895	385	6,845,602	698,632	384	6,353,583	126
Wisconsin.....	213	47	377,786	32,829	75	486,821	91
Wyoming.....	167	54	538,358	50,462	40	738,003	73
States grouped.....			6,063	-----	-----	-----	-----
Total.....	17,635	4,700	194,118,444	21,474,495	7,533	238,459,442	5,402
Summary for preceding years: ¹							
1929.....	18,261	5,211	430,526,942	44,318,798	7,291	198,439,608	5,759
1928.....	18,793	5,183	332,678,721	36,751,194	7,750	207,415,745	5,860
1927.....	18,519	5,232	276,308,663	34,898,460	7,804	246,924,280	5,483
1926.....	19,252	6,006	455,798,286	57,307,996	13,246	183,473,862	-----
1925.....	19,163	5,488	453,599,744	55,048,690	13,675	209,956,530	-----
1924.....	18,453	4,893	240,141,930	28,389,340	13,560	307,091,131	-----
1923.....	18,509	5,175	283,565,648	30,777,039	13,334	334,253,838	-----
1922.....	17,093	6,130	286,437,888	31,399,593	10,963	280,456,101	-----
1921.....	17,660	4,365	185,133,923	31,969,216	13,295	414,488,951	-----
1920.....	17,534	6,933	702,073,788	174,595,972	10,601	176,505,076	-----

For footnotes see p. 259.

TABLE 17.—*Corporation returns for 1930 by States and Territories and by major industrial groups, showing for returns with net income and no net income the number of returns, net income or deficit, and tax; number of returns for inactive corporations; also grand totals for prior years—Continued*

TOTAL MANUFACTURING

States and Territories	Total number of returns	Returns showing net income			Returns showing no net income		Number of returns showing no income data—Inactive corporations
		Number	Net income	Tax	Number	Deficit	
Alabama.....	705	295	\$5,317,701	\$500,541	385	\$9,300,689	25
Alaska.....	18	10	43,362	2,407	8	170,025	-----
Arizona.....	131	57	1,329,161	138,953	60	1,337,702	14
Arkansas.....	352	145	1,483,151	142,492	192	4,478,661	15
California.....	3,911	1,638	83,202,559	9,371,330	2,061	68,895,282	212
Colorado.....	758	349	7,071,646	770,600	334	8,131,015	75
Connecticut.....	1,748	715	23,856,507	2,701,874	977	45,665,033	56
Delaware.....	230	110	60,831,570	7,233,493	105	6,576,907	15
District of Columbia.....	285	148	3,048,078	304,341	126	1,309,601	11
Florida.....	920	386	4,035,236	358,524	473	6,030,907	61
Georgia.....	1,077	499	8,424,311	872,056	556	17,128,625	22
Hawaii.....	126	71	11,420,345	1,354,015	51	1,448,978	4
Idaho.....	184	75	381,594	28,980	89	3,968,012	20
Illinois.....	7,901	3,321	280,031,340	32,596,989	4,382	129,107,150	198
Indiana.....	2,376	1,047	39,891,219	4,386,668	1,227	35,027,313	102
Iowa.....	1,253	629	20,396,960	2,288,219	513	7,134,333	111
Kansas.....	510	252	4,314,790	462,111	243	14,215,143	15
Kentucky.....	991	436	14,982,083	1,663,826	501	9,651,637	54
Louisiana.....	911	404	13,932,736	1,529,732	468	13,171,981	39
Maine.....	640	261	6,498,035	724,824	334	14,705,300	45
Maryland.....	1,211	555	18,455,788	2,046,466	586	11,686,414	40
Massachusetts.....	5,451	2,137	83,817,915	9,428,829	3,160	135,816,100	154
Michigan.....	3,249	1,191	276,567,119	31,521,088	1,900	81,276,847	158
Minnesota.....	1,868	966	33,344,435	3,745,757	788	15,444,242	114
Mississippi.....	397	168	2,684,748	283,972	208	5,159,933	21
Missouri.....	2,953	1,240	86,670,580	10,053,906	1,569	37,358,709	144
Montana.....	218	101	949,647	86,021	105	1,109,989	12
Nebraska.....	508	283	3,659,967	377,443	209	2,110,536	16
Nevada.....	56	18	135,197	13,550	32	259,767	6
New Hampshire.....	357	154	2,982,039	302,044	197	9,051,075	6
New Jersey.....	4,244	1,818	103,507,748	11,802,586	2,316	71,471,762	110
New Mexico.....	67	32	213,128	18,414	29	554,983	6
New York.....	20,643	8,889	888,732,971	103,944,083	11,275	332,724,916	479
North Carolina.....	1,416	549	56,010,703	6,583,192	833	17,802,053	34
North Dakota.....	130	64	283,438	22,089	53	244,342	13
Ohio.....	6,073	2,581	182,448,315	20,882,567	3,359	124,905,682	133
Oklahoma.....	701	325	5,502,246	577,145	331	25,424,465	45
Oregon.....	1,073	390	4,858,362	482,378	581	11,830,733	102
Pennsylvania.....	7,153	2,989	260,304,740	30,185,010	3,885	145,279,663	279
Rhode Island.....	929	392	11,975,777	1,313,641	508	28,503,978	29
South Carolina.....	538	191	2,977,103	299,193	323	17,986,233	24
South Dakota.....	203	119	632,421	49,825	69	327,580	15
Tennessee.....	1,094	463	13,073,984	1,400,050	583	15,991,187	43
Texas.....	1,864	833	30,093,576	3,354,459	942	19,878,629	89
Utah.....	311	166	2,178,403	232,512	131	3,129,314	14
Vermont.....	295	136	1,807,781	175,759	150	3,299,874	9
Virginia.....	1,040	491	9,427,027	991,648	525	13,258,720	24
Washington.....	1,899	715	9,293,931	937,238	1,012	20,648,791	172
West Virginia.....	591	284	9,417,149	1,045,103	282	5,931,826	25
Wisconsin.....	3,466	1,478	64,881,390	7,397,812	1,807	33,741,670	181
Wyoming.....	73	40	128,058	5,790	30	180,164	3
Total.....	95,098	40,641	2,757,508,070	316,991,845	50,863	1,639,844,471	3,594
Summary for preceding years: ¹							
1929.....	96,525	55,488	5,216,016,133	544,053,221	36,742	810,243,609	4,295
1928.....	95,777	55,007	4,744,261,484	544,936,610	36,566	833,735,142	4,204
1927.....	93,415	53,620	3,938,647,370	507,734,510	36,196	851,052,639	3,599
1926.....	93,244	55,094	4,494,790,106	584,507,493	38,150	786,686,836	-----
1925.....	88,674	54,137	4,383,357,349	546,740,987	34,537	682,254,676	-----
1924.....	86,803	51,342	3,595,674,888	429,652,793	35,461	832,202,947	-----
1923.....	85,199	53,795	4,271,899,449	484,863,656	31,404	701,011,681	-----
1922.....	82,485	48,697	2,454,419,673	389,775,530	33,788	813,413,029	-----
1921.....	79,748	37,030	1,777,785,608	351,770,249	42,718	1,898,831,377	-----
1920.....	78,171	49,425	4,116,424,329	944,960,573	28,746	834,146,460	-----

¹ For footnotes see p. 259.

TABLE 17.—*Corporation returns for 1930 by States and Territories and by major industrial groups, showing for returns with net income and no net income the number of returns, net income or deficit, and tax; number of returns for inactive corporations; also grand totals for prior years—Continued*

MANUFACTURING: FOOD PRODUCTS, BEVERAGES, AND TOBACCO

States and Territories	Total number of returns	Returns showing net income			Returns showing no net income		Number of returns showing no income data—Inactive corporations
		Number	Net income	Tax	Number	Deficit	
Alabama.....	172	95	\$739,730	\$62,562	74	\$732,760	3
Alaska.....	11	5	24,132	1,709	6	166,548	-----
Arizona.....	41	19	655,788	74,520	17	161,874	5
Arkansas.....	95	45	488,546	49,050	47	268,385	3
California.....	794	396	13,438,119	1,369,627	351	11,019,574	47
Colorado.....	196	114	1,215,007	116,018	71	6,197,300	11
Connecticut.....	159	89	932,505	90,714	64	724,967	6
Delaware.....	47	24	14,166,516	1,695,571	19	74,643	4
District of Columbia.....	48	35	795,479	83,940	12	318,009	1
Florida.....	272	132	1,450,331	132,220	124	1,455,375	16
Georgia.....	244	146	3,895,739	426,917	97	1,568,448	1
Hawaii.....	68	47	10,184,926	1,214,984	21	1,235,325	-----
Idaho.....	74	30	122,889	7,946	36	236,539	8
Illinois.....	952	517	63,731,277	7,462,653	402	12,196,540	33
Indiana.....	451	252	10,227,092	1,165,349	180	3,161,087	19
Iowa.....	358	203	7,712,253	880,717	131	642,977	24
Kansas.....	175	89	1,099,870	109,881	84	3,056,249	2
Kentucky.....	306	159	3,832,354	415,556	114	1,644,757	33
Louisiana.....	295	143	8,555,635	961,187	139	2,444,780	13
Maine.....	127	61	612,914	58,172	58	410,191	8
Maryland.....	242	123	3,102,258	341,035	112	2,241,867	7
Massachusetts.....	478	233	7,254,992	793,120	231	3,779,240	14
Michigan.....	465	230	11,366,396	1,301,077	216	5,354,592	19
Minnesota.....	476	293	16,663,702	1,908,506	164	3,298,744	19
Mississippi.....	116	69	589,150	56,362	40	305,529	7
Missouri.....	519	252	37,614,486	4,420,938	238	2,772,601	29
Montana.....	89	44	602,357	61,703	43	253,365	2
Nebraska.....	155	95	1,417,887	155,092	56	734,852	4
Nevada.....	16	6	8,146	39	10	35,222	-----
New Hampshire.....	20	15	104,360	7,296	5	50,507	-----
New Jersey.....	412	217	22,878,265	2,667,975	184	2,657,968	11
New Mexico.....	20	11	63,152	5,350	8	22,788	1
New York.....	1,795	945	223,785,821	26,438,507	804	34,713,547	46
North Carolina.....	224	116	43,370,985	5,179,264	100	593,717	8
North Dakota.....	49	26	84,986	5,570	18	142,781	5
Ohio.....	800	405	8,587,727	924,783	374	5,353,973	21
Oklahoma.....	160	83	971,497	89,431	70	613,792	7
Oregon.....	259	124	722,237	55,919	112	1,382,939	23
Pennsylvania.....	901	492	32,321,809	3,722,769	365	5,202,680	44
Rhode Island.....	69	39	299,695	26,056	29	234,152	1
South Carolina.....	114	60	674,889	69,150	49	144,919	5
South Dakota.....	83	51	239,265	17,332	28	81,401	4
Tennessee.....	232	162	4,995,190	561,008	108	1,510,644	12
Texas.....	516	278	4,604,167	476,625	222	2,652,010	16
Utah.....	122	66	449,948	40,103	54	2,363,978	2
Vermont.....	30	17	97,314	5,182	13	63,716	-----
Virginia.....	284	157	3,219,674	351,962	120	3,397,493	7
Washington.....	427	189	2,257,779	222,978	209	4,587,680	29
West Virginia.....	129	85	1,862,847	190,521	44	233,933	-----
Wisconsin.....	1,085	589	6,077,256	606,635	441	2,609,280	55
Wyoming.....	30	19	64,742	2,865	11	46,143	-----
Total.....	15,252	8,092	580,239,081	67,084,446	6,525	135,152,381	635
Summary for preceding years: ¹							
1929.....	15,561	9,288	672,867,703	70,863,295	5,557	92,662,560	716
1928.....	15,404	9,082	639,770,167	72,939,438	5,586	79,965,204	736
1927.....	15,624	9,232	585,820,452	75,793,776	5,630	108,190,639	662
1926.....	15,505	9,239	592,440,172	77,147,310	6,266	95,308,802	-----
1925.....	14,722	9,303	533,472,244	66,586,899	5,419	91,512,114	-----
1924.....	14,442	9,080	536,852,421	63,376,159	5,362	95,715,254	-----
1923.....	14,153	8,666	506,924,386	55,646,300	5,487	124,175,970	-----
1922.....	14,087	8,359	447,671,380	50,666,679	5,723	150,306,300	-----
1921.....	13,777	7,207	319,176,273	65,676,304	6,570	309,161,987	-----
1920.....	13,718	7,551	404,847,051	90,537,701	6,167	183,895,444	-----

For footnotes see p. 259.

TABLE 17.—*Corporation returns for 1930 by States and Territories and by major industrial groups, showing for returns with net income and no net income the number of returns, net income or deficit, and tax; number of returns for inactive corporations; also grand totals for prior years—Continued*

MANUFACTURING: TEXTILES AND THEIR PRODUCTS

States and Territories	Total number of returns	Returns showing net income			Returns showing no net income		Number of returns showing no income data—Inactive corporations
		Number	Net income	Tax	Number	Deficit	
Alabama	71	12	\$53,396	\$832	58	\$3,144,108	1
Alaska							
Arizona	2				2	(2)	
Arkansas	14	3	12,627	768	10	310,651	1
California	316	127	1,640,167	165,665	182	2,968,291	7
Colorado	38	9	10,793	141	28	256,938	1
Connecticut	286	103	2,220,619	241,588	172	14,342,881	11
Delaware	13	2	(2)	(2)	11	1,627,647	
District of Columbia	21	8	37,336	2,448	13	33,909	
Florida	40	13	21,969		25	94,767	2
Georgia	198	78	1,758,507	188,192	118	8,818,443	2
Hawaii	5	4	8,418	286	1	(2)	
Idaho	2	1	(2)		1	(2)	
Illinois	823	274	4,153,836	428,634	535	10,741,286	14
Indiana	118	46	908,944	99,110	71	949,779	1
Iowa	54	18	112,051	8,652	31	575,870	5
Kansas	22	11	74,896	7,384	11	95,923	
Kentucky	80	21	369,475	39,305	57	1,011,685	2
Louisiana	62	27	531,686	42,358	32	633,103	3
Maine	82	26	849,403	94,899	52	5,407,237	4
Maryland	160	55	1,554,147	157,988	99	2,539,445	6
Massachusetts	964	321	5,034,053	514,748	634	63,993,427	9
Michigan	138	39	729,339	74,448	94	1,822,983	5
Minnesota	147	63	1,107,492	118,173	78	1,299,220	6
Mississippi	17	3	40,870	4,410	14	333,877	
Missouri	325	124	1,040,344	86,664	188	2,919,911	13
Montana	2	1	(2)		1	(2)	
Nebraska	25	8	28,361	2,127	14	66,599	3
Nevada	2	1	(2)		1	(2)	
New Hampshire	62	16	290,014	22,554	46	4,974,089	
New Jersey	919	396	13,661,017	1,524,392	508	25,704,950	15
New Mexico							
New York	6,190	2,666	23,233,158	2,170,296	3,456	100,483,106	68
North Carolina	494	189	9,521,657	1,085,854	296	11,051,511	9
North Dakota	1				1	(2)	
Ohio	388	122	7,817,100	895,593	261	8,307,351	5
Oklahoma	25	6	79,487	8,509	18	104,320	1
Oregon	49	15	884,708	100,137	32	930,329	2
Pennsylvania	1,292	455	17,767,484	1,984,500	808	40,380,718	29
Rhode Island	283	118	4,896,873	543,834	157	20,786,757	8
South Carolina	135	29	807,595	79,960	105	16,237,643	1
South Dakota	3				2	1,041	1
Tennessee	141	52	2,162,444	220,507	86	4,526,177	3
Texas	153	52	440,783	40,034	96	2,975,800	5
Utah	23	9	33,380	1,787	14	191,744	
Vermont	24	8	144,147	15,802	15	984,513	1
Virginia	90	32	436,997	45,785	57	3,097,772	1
Washington	109	40	177,983	10,996	63	368,215	6
West Virginia	42	10	60,821	4,410	32	736,959	
Wisconsin	240	65	786,991	75,902	165	3,798,133	10
Wyoming	2				2	12,795	
States grouped ²			108,829	12,443		47,723	
Total	14,692	5,678	105,610,197	11,122,145	8,753	369,689,526	261
Summary for preceding years: ¹							
1929	14,629	8,104	323,973,759	33,196,946	6,236	163,069,097	289
1928	14,508	8,076	351,849,592	39,355,411	6,098	155,728,596	334
1927	13,851	8,240	417,484,179	50,341,461	5,343	120,815,929	268
1926	13,436	7,708	314,649,317	39,829,341	5,728	195,164,316	
1925	12,271	7,504	413,114,311	48,814,565	4,767	114,772,390	
1924	12,229	6,836	316,928,779	37,650,962	5,393	188,104,068	
1923	11,771	7,678	563,412,301	65,435,092	4,093	71,844,563	
1922	11,425	6,973	535,106,819	62,499,593	4,452	78,311,129	
1921	10,872	5,312	327,356,083	67,216,070	5,560	189,439,330	
1920	10,121	5,545	458,612,900	121,769,525	4,576	166,646,390	

For footnotes see p. 259.

TABLE 17.—*Corporation returns for 1930 by States and Territories and by major industrial groups, showing for returns with net income and no net income the number of returns, net income or deficit, and tax; number of returns for inactive corporations; also grand totals for prior years—Continued*

MANUFACTURING: LEATHER AND ITS MANUFACTURES

States and Territories	Total number of returns	Returns showing net income			Returns showing no net income		Number of returns showing no income data—Inactive corporations
		Number	Net income	Tax	Number	Deficit	
Alabama	1				1	(²)	
Alaska							
Arizona							
Arkansas							
California	52	14	\$52,096	\$3,842	38	\$747,823	
Colorado	12	3	5,513	12	9	30,245	
Connecticut	25	8	12,231	39	15	282,061	2
Delaware	9	3	42,443	3,991	5	125,623	1
District of Columbia	1	1	(²)				
Florida	2	1	(²)		1	(²)	
Georgia	9	4	33,667	2,767	5	13,561	
Hawaii							
Idaho	1	1	(²)				
Illinois	146	51	2,824,577	322,908	93	4,000,964	2
Indiana	19	7	119,665	12,865	12	594,425	
Iowa	14	1	(²)	(²)	11	457,519	2
Kansas	9	4	25,935	2,377	5	18,507	
Kentucky	11	4	24,782	1,794	7	251,085	
Louisiana	4	1	(²)		3		
Maine	53	22	296,314	31,007	28	2,828,681	3
Maryland	27	11	107,972	9,980	16	839,085	
Massachusetts	708	255	4,705,930	487,510	440	14,907,946	13
Michigan	36	10	223,670	25,027	25	863,208	1
Minnesota	22	10	81,138	5,134	10	751,246	2
Mississippi	1				1	(²)	
Missouri	70	30	16,516,268	1,960,430	38	2,455,644	2
Montana	2				1	(²)	1
Nebraska	11	2	(²)		9	196,827	
Nevada							
New Hampshire	43	21	329,072	28,840	22	1,008,492	
New Jersey	98	33	391,403	39,116	64	2,323,819	1
New Mexico							
New York	600	252	7,083,365	800,081	340	13,420,450	8
North Carolina	8				8	276,015	
North Dakota	1				1	(²)	
Ohio	104	28	1,264,429	145,673	71	5,670,235	5
Oklahoma							
Oregon	13	4	9,140		9	14,292	
Pennsylvania	161	47	2,088,837	237,751	110	6,827,205	4
Rhode Island	9	4	50,547	195	5	32,277	
South Carolina	1				1	(²)	
South Dakota	1				1	(²)	
Tennessee	12	4	900,625	107,562	8	42,714	
Texas	20	7	37,970	3,018	12	243,834	1
Utah	2	1	(²)		1	(²)	
Vermont	2	2	4,383				
Virginia	12	1	(²)	(²)	11	1,054,168	
Washington	10	6	19,325	1,258	4	6,459	
West Virginia	4				4	83,474	
Wisconsin	115	41	1,422,700	155,294	70	3,670,818	4
Wyoming							
States grouped ²			16,516	556		82,766	
Total	2,461	894	38,690,513	4,389,027	1,515	64,124,468	52
Summary for preceding years: ¹							
1929	2,477	1,349	76,803,034	8,109,399	1,084	36,368,059	44
1928	2,440	1,362	77,425,275	8,892,440	1,015	28,037,964	63
1927	2,411	1,448	99,071,812	12,229,044	903	21,702,590	60
1926	2,491	1,413	73,858,674	9,357,909	1,078	27,435,888	
1925	2,359	1,373	76,023,033	9,168,527	986	28,895,236	
1924	2,428	1,341	70,319,008	8,036,845	1,087	31,875,957	
1923	2,303	1,321	72,388,337	8,247,672	982	36,126,492	
1922	2,284	1,330	88,640,717	10,414,297	954	24,811,082	
1921	2,184	981	57,064,636	11,814,847	1,203	105,909,355	
1920	2,162	1,230	61,028,189	14,811,371	932	103,921,943	

For footnotes see p. 259.

TABLE 17.—*Corporation returns for 1930 by States and Territories and by major industrial groups, showing for returns with net income and no net income the number of returns, net income or deficit, and tax; number of returns for inactive corporations; also grand totals for prior years—Continued*

MANUFACTURING: RUBBER PRODUCTS

States and Territories	Total number of returns	Returns showing net income			Returns showing no net income		Number of returns showing no income data—Inactive corporations
		Number	Net income	Tax	Number	Deficit	
Alabama.....							
Alaska.....							
Arizona.....	1						1
Arkansas.....	1	1	(²)				
California.....	21	9	\$258,340	\$29,068	11	\$458,293	1
Colorado.....	6	1	(²)	(²)	3	15,833	2
Connecticut.....	21	10	166,770	18,016	11	403,033	
Delaware.....	5	2	502,409	60,047	3	308,405	
District of Columbia.....	1				1	(²)	
Florida.....							
Georgia.....	3	1	(²)		2	(²)	
Hawaii.....							
Idaho.....							
Illinois.....	38	12	215,574	23,619	25	935,562	1
Indiana.....	16	7	48,067	3,834	9	500,648	
Iowa.....	4	1	(²)		2	131,419	1
Kansas.....	1				1	(²)	
Kentucky.....	1						1
Louisiana.....	1	1	(²)				
Maine.....	6	2	1,098		3	25,125	1
Maryland.....	5	1	(²)		4	20,985	
Massachusetts.....	83	32	1,401,019	158,792	47	9,516,416	4
Michigan.....	10	3	194,069	22,835	6	185,111	1
Minnesota.....	3	1	(²)		1	(²)	1
Mississippi.....							
Missouri.....	10	3	3,388		7	322,527	
Montana.....							
Nebraska.....	5	1	(²)		4	117,576	
Nevada.....							
New Hampshire.....	1	1	(²)				
New Jersey.....	58	22	622,147	69,770	33	2,952,283	3
New Mexico.....							
New York.....	123	48	1,587,486	181,644	72	30,094,095	3
North Carolina.....	5	2	1,423		3	114,701	
North Dakota.....							
Ohio.....	101	43	5,991,956	634,438	58	13,920,248	
Oklahoma.....							
Oregon.....	4	1	(²)		3	11,586	
Pennsylvania.....	32	8	292,634	30,362	20	2,705,891	4
Rhode Island.....	8	3	359,701	42,392	4	2,222	1
South Carolina.....							
South Dakota.....							
Tennessee.....	5	3	5,296		2	508	
Texas.....	2	2	16,696				
Utah.....							
Vermont.....	1	1	(²)				
Virginia.....	3				3	89,258	
Washington.....	5	2	2,725		3	18,264	
West Virginia.....							
Wisconsin.....	17	3	242,297	28,468	13	\$40,050	1
Wyoming.....							
States grouped ²			328,415	33,179		186,114	
Total.....	607	227	12,241,510	1,336,464	354	63,876,153	26
Summary for preceding years: ¹							
1929.....	638	311	56,323,634	6,054,979	303	39,191,415	24
1928.....	723	349	44,644,531	5,149,327	331	45,987,216	43
1927.....	655	335	70,253,152	8,849,421	284	19,356,486	36
1926.....	680	339	37,500,977	4,866,739	341	24,764,094	
1925.....	638	349	122,965,853	15,411,932	289	13,941,445	
1924.....	638	325	56,900,060	5,661,977	313	15,344,877	
1923.....	607	273	45,924,366	2,839,675	334	21,562,982	
1922.....	593	284	41,929,682	2,285,832	309	24,562,953	
1921.....	641	196	5,101,673	815,468	445	101,561,735	
1920.....	671	279	26,677,976	3,748,472	392	31,575,079	

For footnotes see p. 259.

TABLE 17.—*Corporation returns for 1930 by States and Territories and by major industrial groups, showing for returns with net income and no net income the number of returns, net income or deficit, and tax; number of returns for inactive corporations; also grand totals for prior years—Continued*

MANUFACTURING: FOREST PRODUCTS

States and Territories	Total number of returns	Returns showing net income			Returns showing no net income		Number of returns showing no income data—Inactive corporations
		Number	Net income	Tax	Number	Deficit	
Alabama.....	147	50	\$702,934	\$71,508	96	\$1,698,700	1
Alaska.....	2	1	(²)		1	(²)	
Arizona.....	11	4	10,845	183	6	624,625	1
Arkansas.....	107	32	362,773	33,351	71	1,766,704	4
California.....	238	69	1,328,542	133,470	161	9,826,545	8
Colorado.....	40	12	80,807	7,127	21	392,508	7
Connecticut.....	67	28	188,322	16,765	38	296,229	1
Delaware.....	18	9	133,147	14,392	9	1,411,615	
District of Columbia.....	8	2	(²)		6	70,148	
Florida.....	188	73	1,167,082	92,631	100	2,563,314	15
Georgia.....	163	50	413,920	39,886	110	3,350,532	3
Hawaii.....	4	1	(²)		3	(²)	
Idaho.....	35	10	93,618	8,691	23	3,611,569	2
Illinois.....	478	116	2,065,320	209,009	354	14,485,527	7
Indiana.....	286	79	1,524,907	160,693	200	5,097,062	8
Iowa.....	63	25	278,559	27,057	33	1,160,825	5
Kansas.....	12	5	91,325	10,325	7	111,558	
Kentucky.....	129	38	1,432,184	165,689	88	3,047,712	3
Louisiana.....	202	77	3,316,263	373,576	116	4,119,677	9
Maine.....	127	39	313,206	28,515	78	856,551	10
Maryland.....	77	27	247,645	15,878	49	1,091,170	1
Massachusetts.....	301	97	568,822	42,048	198	5,349,451	6
Michigan.....	277	59	934,091	74,849	206	7,638,656	12
Minnesota.....	124	40	655,938	65,209	79	2,640,826	5
Mississippi.....	143	41	1,017,719	113,009	95	3,530,861	7
Missouri.....	238	69	1,013,615	97,843	161	10,526,322	8
Montana.....	15	7	39,658	2,626	5	110,534	3
Nebraska.....	19	10	100,695	9,657	9	55,216	
Nevada.....	5				5	135,182	
New Hampshire.....	69	26	215,808	16,913	40	1,675,173	3
New Jersey.....	160	53	364,319	33,114	104	1,144,338	3
New Mexico.....	9	3	10,940	461	5	445,487	1
New York.....	878	313	3,417,638	329,457	538	9,744,083	27
North Carolina.....	310	109	1,171,034	116,306	195	3,505,115	6
North Dakota.....	3				3	15,540	
Ohio.....	322	107	1,265,509	124,869	211	4,430,125	4
Oklahoma.....	13	3	6,075	21	7	85,932	3
Oregon.....	266	52	863,077	94,239	191	7,353,302	23
Pennsylvania.....	400	139	2,069,365	192,657	251	8,449,010	10
Rhode Island.....	23	6	33,023	1,295	15	130,383	2
South Carolina.....	104	34	599,528	58,164	65	783,267	5
South Dakota.....	9	5	39,930	3,994	3	122,911	1
Tennessee.....	189	52	707,849	71,745	131	4,820,817	6
Texas.....	144	48	1,086,743	121,198	92	2,064,643	4
Utah.....	8	4	6,879	6	4	8,018	
Vermont.....	46	14	90,323	7,212	30	311,447	2
Virginia.....	152	62	1,426,676	152,474	86	1,773,153	4
Washington.....	467	116	2,102,879	214,859	310	12,486,527	41
West Virginia.....	95	33	829,953	87,128	52	1,313,573	10
Wisconsin.....	305	90	1,426,174	150,946	203	6,149,872	12
Wyoming.....	5		(²)		4	54,005	
States grouped ²			8,853			123,378	
Total.....	7,501	2,340	35,824,512	3,590,985	4,868	152,460,018	293
Summary for preceding years: ¹							
1929.....	7,869	4,195	135,611,838	13,436,661	3,294	68,498,675	380
1928.....	7,947	4,290	142,196,658	15,210,319	3,367	71,492,903	290
1927.....	7,816	4,178	125,408,497	15,611,798	3,353	94,294,842	285
1926.....	7,862	4,591	172,971,932	21,906,671	3,271	69,195,767	
1925.....	7,633	4,657	200,316,098	24,667,289	2,976	53,115,643	
1924.....	7,663	4,750	178,869,396	21,090,098	2,913	57,753,873	
1923.....	7,352	5,250	299,049,957	33,457,215	2,132	32,586,660	
1922.....	6,911	4,545	207,995,927	22,699,427	2,366	48,281,974	
1921.....	6,733	2,984	70,511,051	11,247,073	3,749	120,219,887	
1920.....	7,265	5,300	321,269,579	78,959,959	1,965	27,169,095	

For footnotes see p. 259.

TABLE 17.—*Corporation returns for 1930 by States and Territories and by major industrial groups, showing for returns with net income and no net income the number of returns, net income or deficit, and tax; number of returns for inactive corporations; also grand totals for prior years*—Continued

MANUFACTURING: PAPER, PULP, AND PRODUCTS

States and Territories	Total number of returns	Returns showing net income			Returns showing no net income		Number of returns showing no income data—Inactive corporations
		Number	Net income	Tax	Number	Deficit	
Alabama.....	4				3	\$122, 268	1
Alaska.....							
Arizona.....							
Arkansas.....	1				1	(2)	
California.....	52	24	\$3, 683, 614	\$435, 992	26	1, 571, 208	2
Colorado.....	5	3	42, 090	3, 968	2	(2)	
Connecticut.....	59	19	571, 101	63, 685	38	633, 199	2
Delaware.....	13	6	226, 635	26, 355	6	123, 124	1
District of Columbia.....	5	4	311, 502	36, 146	1	(2)	
Florida.....	4	3	304, 603	36, 545	1	(2)	
Georgia.....	12	9	32, 342	1, 415	3	102, 014	
Hawaii.....	4				2	11, 262	2
Idaho.....	1	1	(2)	(2)			
Illinois.....	176	101	5, 858, 373	644, 248	72	1, 312, 612	3
Indiana.....	50	30	1, 157, 865	134, 059	19	477, 624	1
Iowa.....	15	10	86, 479	6, 974	4	20, 236	1
Kansas.....	4	2	(2)	(2)	2	9, 743	
Kentucky.....	6	2	1, 735		4	38, 934	
Louisiana.....	11	4	23, 869	1, 522	7	545, 027	
Maine.....	17	4	3, 863, 209	463, 433	13	3, 358, 794	
Maryland.....	28	17	195, 516	18, 993	11	64, 783	
Massachusetts.....	202	104	9, 746, 999	1, 131, 071	95	5, 366, 876	3
Michigan.....	75	34	3, 329, 626	395, 889	39	2, 670, 785	2
Minnesota.....	38	22	818, 619	93, 850	15	2, 527, 734	1
Mississippi.....	1	1	(2)	(2)			
Missouri.....	59	40	540, 414	53, 502	19	110, 233	
Montana.....							
Nebraska.....	3	3	45, 965	4, 422			
Nevada.....							
New Hampshire.....	20	14	1, 161, 782	135, 014	6	50, 757	
New Jersey.....	117	54	1, 879, 473	199, 861	62	1, 538, 203	1
New Mexico.....							
New York.....	560	278	14, 876, 640	1, 694, 920	270	8, 722, 947	12
North Carolina.....	7	5	86, 198	9, 485	2	31, 295	
North Dakota.....							
Ohio.....	138	88	6, 477, 473	750, 759	50	1, 360, 359	
Oklahoma.....	2	1	(2)		1	(2)	
Oregon.....	24	9	730, 852	83, 091	11	122, 738	4
Pennsylvania.....	170	91	4, 599, 508	532, 204	77	1, 423, 730	2
Rhode Island.....	19	12	157, 716	16, 337	7	83, 937	
South Carolina.....	4	2	245, 809	27, 919	1	(2)	1
South Dakota.....	1	1	(2)				
Tennessee.....	12	8	175, 094	7, 491	3	74, 213	1
Texas.....	22	11	333, 208	37, 131	10	218, 482	1
Utah.....	2	1	(2)	(2)	1	(2)	
Vermont.....	12	8	132, 750	13, 026	4	504, 013	
Virginia.....	23	11	437, 364	50, 654	11	779, 168	1
Washington.....	34	17	1, 607, 974	186, 557	13	411, 778	4
West Virginia.....	5	3	76, 911	8, 869	2	45, 720	
Wisconsin.....	96	57	9, 708, 210	1, 157, 750	39	1, 755, 326	
Wyoming.....							
States grouped ²			113, 586	11, 959		190, 283	
Total.....	2, 113	1, 114	73, 641, 074	8, 475, 076	953	36, 379, 405	46
Summary for preceding years: ¹							
1929.....	2, 145	1, 406	124, 346, 557	13, 222, 001	673	19, 892, 939	66
1928.....	2, 093	1, 345	118, 589, 510	13, 768, 110	678	14, 958, 946	70
1927.....	2, 083	1, 386	123, 987, 811	16, 063, 362	642	13, 614, 396	55
1926.....	2, 024	1, 365	120, 459, 611	15, 610, 141	659	14, 362, 048	
1925.....	1, 940	1, 288	111, 186, 170	14, 003, 824	652	12, 136, 917	
1924.....	1, 886	1, 204	92, 674, 293	10, 674, 546	682	18, 361, 487	
1923.....	1, 815	1, 240	109, 909, 197	12, 232, 699	575	14, 931, 923	
1922.....	1, 769	1, 086	84, 024, 626	9, 481, 228	683	22, 408, 513	
1921.....	1, 676	730	44, 881, 837	7, 584, 062	946	49, 178, 592	
1920.....	1, 693	1, 349	241, 616, 315	72, 302, 006	344	4, 034, 761	

For footnotes see p. 259.

TABLE 17.—*Corporation returns for 1930 by States and Territories and by major industrial groups, showing for returns with net income and no net income the number of returns, net income or deficit, and tax; number of returns for inactive corporations; also grand totals for prior years—Continued*

MANUFACTURING: PRINTING, PUBLISHING, AND ALLIED INDUSTRIES

States and Territories	Total number of returns	Returns showing net income			Returns showing no net income		Number of returns showing no income data—Inactive corporations
		Number	Net income	Tax	Number	Deficit	
Alabama.....	71	37	\$460,425	\$48,015	30	\$318,259	4
Alaska.....	5	4	15,310	698	1	(2)	-----
Arizona.....	31	14	134,368	5,468	16	90,591	1
Arkansas.....	49	29	353,422	37,506	19	80,419	1
California.....	517	251	5,858,535	623,225	244	1,925,444	22
Colorado.....	118	65	2,193,255	249,550	44	100,111	9
Connecticut.....	164	95	2,529,747	285,408	63	420,899	6
Delaware.....	26	9	354,424	39,855	13	237,430	4
District of Columbia.....	102	48	1,594,440	157,638	48	468,805	6
Florida.....	137	69	244,835	16,508	65	432,895	3
Georgia.....	101	52	197,595	10,411	48	562,095	1
Hawaii.....	23	9	47,746	3,547	14	45,188	-----
Idaho.....	31	19	70,210	4,095	10	39,264	2
Illinois.....	1,226	622	26,306,360	2,972,612	586	6,492,824	18
Indiana.....	269	159	2,668,723	287,676	99	579,661	11
Iowa.....	177	122	2,531,288	272,124	48	361,590	7
Kansas.....	67	47	468,569	43,475	18	28,517	2
Kentucky.....	130	65	743,611	75,822	62	187,302	3
Louisiana.....	105	60	763,314	80,022	43	192,084	2
Maine.....	73	41	134,346	8,224	29	743,099	3
Maryland.....	161	107	2,537,576	281,391	50	330,965	4
Massachusetts.....	525	270	6,064,845	655,918	235	2,460,376	20
Michigan.....	359	168	9,193,769	1,064,297	178	1,180,360	13
Minnesota.....	295	197	3,999,002	432,069	82	839,327	16
Mississippi.....	35	17	62,969	4,052	15	20,578	3
Missouri.....	409	192	6,102,917	692,068	205	1,831,421	12
Montana.....	45	22	154,242	11,968	22	114,400	1
Nebraska.....	87	61	1,087,860	117,081	23	108,567	3
Nevada.....	14	7	11,628	279	5	(2)	2
New Hampshire.....	31	18	268,249	27,388	13	52,863	-----
New Jersey.....	350	195	3,230,214	345,052	145	786,995	10
New Mexico.....	19	12	30,469	650	6	18,058	1
New York.....	2,784	1,282	38,860,890	4,342,698	1,444	20,090,587	58
North Carolina.....	98	42	366,181	35,997	54	199,049	2
North Dakota.....	47	27	131,293	11,231	18	14,568	2
Ohio.....	731	389	14,222,231	1,605,698	324	5,978,868	18
Oklahoma.....	126	87	971,268	98,094	35	89,887	4
Oregon.....	133	65	433,692	38,427	59	326,339	9
Pennsylvania.....	690	377	28,459,885	3,327,195	284	2,905,856	29
Rhode Island.....	49	32	1,651,623	189,387	16	276,279	1
South Carolina.....	53	19	224,203	24,397	33	162,733	1
South Dakota.....	53	32	234,069	20,207	17	47,368	4
Tennessee.....	105	49	452,418	45,251	52	1,386,152	4
Texas.....	280	158	2,697,839	288,947	109	394,480	13
Utah.....	49	29	195,883	19,213	20	114,197	-----
Vermont.....	29	17	167,803	15,519	11	39,068	1
Virginia.....	137	79	1,400,870	155,589	57	232,705	1
Washington.....	226	114	1,345,439	139,783	98	269,326	14
West Virginia.....	73	48	576,870	60,551	25	117,889	-----
Wisconsin.....	304	157	3,282,874	366,334	131	757,587	16
Wyoming.....	17	12	46,921	2,606	5	44,373	-----
States grouped ²	-----	-----	-----	-----	-----	13,876	-----
Total.....	11,736	6,098	176,136,515	19,640,536	5,271	54,511,604	367
Summary for preceding years: ¹	-----	-----	-----	-----	-----	-----	-----
1929.....	11,569	7,331	270,829,232	28,017,073	3,839	47,748,712	399
1928.....	11,127	7,070	243,649,962	27,309,811	3,703	34,103,796	354
1927.....	10,679	6,734	198,475,653	25,123,328	3,629	34,787,995	316
1926.....	10,545	6,931	230,506,969	25,857,691	3,614	31,006,312	-----
1925.....	9,920	6,523	190,908,952	23,375,358	3,397	29,504,531	-----
1924.....	9,618	6,278	175,972,060	20,802,013	3,340	28,454,818	-----
1923.....	9,223	6,183	165,947,105	19,428,950	3,040	23,627,284	-----
1922.....	8,710	5,771	184,715,665	21,744,873	2,939	23,020,486	-----
1921.....	8,432	5,386	124,156,590	27,183,366	3,046	26,679,985	-----
1920.....	8,088	6,393	163,159,986	42,249,644	1,695	13,709,458	-----

For footnotes see p. 259.

TABLE 17.—*Corporation returns for 1930 by States and Territories and by major industrial groups, showing for returns with net income and no net income the number of returns, net income or deficit, and tax; number of returns for inactive corporations; also grand totals for prior years—Continued*

MANUFACTURING: CHEMICALS AND ALLIED PRODUCTS

States and Territories	Total number of returns	Returns showing net income			Returns showing no net income		Number of returns showing no income data—Inactive corporations
		Number	Net income	Tax	Number	Deficit	
Alabama.....	81	37	\$354,343	\$30,536	40	\$521,383	4
Alaska.....							
Arizona.....	11	4	491,934	58,252	6	206,078	1
Arkansas.....	28	12	134,492	11,571	15	1,671,381	1
California.....	406	180	32,329,023	3,819,172	203	23,673,984	23
Colorado.....	72	37	330,245	34,421	28	94,091	7
Connecticut.....	76	37	1,410,777	160,988	35	486,843	4
Delaware.....	32	20	42,970,141	5,109,589	10	767,932	2
District of Columbia.....	29	16	136,712	12,996	13	20,171	
Florida.....	110	36	718,801	77,556	63	599,574	11
Georgia.....	139	77	860,586	72,871	59	871,013	3
Hawaii.....	7	4	801,129	91,064	2	(2)	1
Idaho.....	1				1	(2)	
Illinois.....	563	254	53,906,156	6,411,089	292	15,186,477	17
Indiana.....	143	70	6,806,026	803,938	68	501,501	5
Iowa.....	86	43	820,425	91,739	37	488,858	6
Kansas.....	45	24	1,029,183	119,652	21	8,515,156	
Kentucky.....	72	38	5,559,214	660,937	31	338,876	3
Louisiana.....	88	34	514,670	55,463	51	4,289,764	3
Maine.....	37	14	111,789	11,343	18	106,948	5
Maryland.....	127	66	5,087,769	598,101	54	1,839,970	7
Massachusetts.....	361	138	9,813,359	1,120,410	208	3,299,251	15
Michigan.....	204	87	20,665,234	2,453,789	103	1,357,595	14
Minnesota.....	120	62	2,301,236	265,123	45	308,353	13
Mississippi.....	31	16	877,640	99,946	12	780,352	3
Missouri.....	311	132	6,563,931	759,986	157	2,047,787	22
Montana.....	19	7	90,554	8,666	10	538,817	2
Nebraska.....	53	32	266,886	23,157	20	95,290	1
Nevada.....	4				4	33,096	
New Hampshire.....	14	8	91,930	9,675	6	149,685	
New Jersey.....	367	182	9,451,425	1,093,065	173	3,253,448	12
New Mexico.....	7	4	(2)	(2)	3	52,935	
New York.....	1,526	695	227,943,298	27,049,493	773	43,398,667	58
North Carolina.....	90	31	821,104	87,104	55	779,092	4
North Dakota.....	8				3	30,396	5
Ohio.....	451	217	46,313,893	5,471,512	221	4,526,661	13
Oklahoma.....	145	44	1,673,476	189,710	92	22,837,662	9
Oregon.....	50	18	51,799	3,677	25	666,694	7
Pennsylvania.....	567	242	27,991,426	3,276,164	301	17,071,397	24
Rhode Island.....	51	25	805,997	88,416	23	178,296	3
South Carolina.....	57	28	326,396	31,095	26	352,160	
South Dakota.....	10	8	17,118	570	2	(2)	
Tennessee.....	114	46	1,659,365	184,790	58	1,529,992	10
Texas.....	280	97	16,648,302	1,937,057	163	8,406,227	20
Utah.....	19	12	907,884	108,775	6	12,871	1
Vermont.....	9	6	84,791	4,353	3	11,116	
Virginia.....	86	41	1,346,350	123,479	44	1,622,058	1
Washington.....	92	30	205,006	20,463	53	334,107	9
West Virginia.....	38	18	719,888	83,021	19	1,305,728	1
Wisconsin.....	136	56	1,959,295	223,997	69	255,779	11
Wyoming.....	7	2	(2)	(2)	3	7,444	2
States grouped ²			106,265	11,887		6,063	
Total.....	7,380	3,287	534,077,263	62,960,658	3,727	175,459,039	366
Summary for preceding years: ¹							
1929.....	7,505	4,073	911,512,070	98,124,032	2,998	56,976,431	434
1928.....	7,501	4,231	848,126,502	99,001,700	2,820	59,789,254	450
1927.....	7,229	3,960	495,857,272	64,766,664	2,892	110,369,015	377
1926.....	7,286	4,076	785,155,156	102,963,663	3,210	69,278,994	
1925.....	6,962	3,951	623,277,471	78,393,092	3,011	82,352,169	
1924.....	6,601	3,640	466,184,064	56,649,624	2,961	76,309,159	
1923.....	6,317	3,472	419,583,646	49,426,373	2,845	94,157,796	
1922.....	6,117	3,512	461,221,420	54,056,120	2,605	66,158,378	
1921.....	5,924	2,502	158,217,289	29,597,862	3,422	132,881,065	
1920.....	5,826	3,047	441,369,660	98,163,376	2,779	96,439,756	

For footnotes see p. 259.

TABLE 17.—*Corporation returns for 1930 by States and Territories and by major industrial groups, showing for returns with net income and no net income the number of returns, net income or deficit, and tax; number of returns for inactive corporations; also grand totals for prior years—Continued*

MANUFACTURING: STONE, CLAY, AND GLASS PRODUCTS

States and Territories	Total number of returns	Returns showing net income			Returns showing no net income		Number of returns showing no income data—Inactive corporations
		Number	Net income	Tax	Number	Deficit	
Alabama.....	36	13	\$207, 157	\$22, 340	21	\$298, 967	2
Alaska.....							
Arizona.....	13	8	18, 297	434	4	(²)	1
Arkansas.....	19	7	36, 801	2, 421	9	89, 577	3
California.....	226	93	4, 168, 367	467, 957	121	3, 319, 658	12
Colorado.....	54	25	2, 276, 572	268, 029	22	154, 981	7
Connecticut.....	71	28	150, 027	9, 397	42	516, 346	1
Delaware.....	13	5	162, 066	16, 613	8	131, 952	
District of Columbia.....	15	5	75, 261	7, 605	9	90, 429	1
Florida.....	45	8	14, 155	114	33	397, 494	4
Georgia.....	67	25	494, 093	55, 077	36	471, 972	6
Hawaii.....	3	2	(²)	(²)	1	(²)	
Idaho.....	14	6	70, 620	7, 552	7	36, 746	1
Illinois.....	339	112	9, 778, 534	1, 124, 287	222	6, 232, 950	5
Indiana.....	153	65	2, 857, 398	324, 792	77	1, 347, 734	11
Iowa.....	72	34	1, 433, 901	158, 588	30	470, 802	8
Kansas.....	41	20	586, 539	66, 490	20	177, 932	1
Kentucky.....	58	24	810, 694	80, 378	33	362, 648	1
Louisiana.....	30	9	20, 398	484	20	180, 339	1
Maine.....	16	6	48, 892	5, 210	9	337, 782	1
Maryland.....	68	33	1, 041, 473	115, 556	31	331, 859	4
Massachusetts.....	170	68	1, 803, 372	195, 736	96	3, 523, 776	6
Michigan.....	163	43	2, 803, 501	323, 705	103	947, 086	17
Minnesota.....	107	49	1, 349, 930	151, 175	51	326, 397	7
Mississippi.....	18	6	6, 774		11	82, 723	1
Missouri.....	136	54	4, 908, 669	576, 981	74	2, 210, 894	8
Montana.....	14	8	22, 088	389	5	5, 528	1
Nebraska.....	32	11	95, 907	9, 092	19	145, 726	2
Nevada.....	3	2	(²)	(²)			1
New Hampshire.....	12	7	15, 563	100	5	17, 853	
New Jersey.....	293	100	3, 659, 351	319, 596	185	2, 808, 645	8
New Mexico.....	6				5	11, 868	1
New York.....	645	249	16, 668, 638	1, 923, 694	379	8, 389, 637	17
North Carolina.....	57	16	120, 517	11, 597	41	365, 416	
North Dakota.....	9	5	10, 318	361	4	11, 074	
Ohio.....	401	146	8, 050, 196	929, 922	250	6, 969, 299	5
Oklahoma.....	33	13	100, 026	10, 109	14	113, 194	6
Oregon.....	46	17	315, 540	32, 024	24	282, 718	5
Pennsylvania.....	497	188	20, 947, 130	2, 436, 919	291	8, 116, 789	18
Rhode Island.....	12	2	(²)		10	24, 174	
South Carolina.....	28	7	51, 877	5, 526	17	102, 717	4
South Dakota.....	18	10	43, 958	2, 474	8	26, 399	
Tennessee.....	76	30	483, 512	34, 688	44	742, 035	2
Texas.....	92	31	1, 460, 260	168, 720	57	575, 029	4
Utah.....	21	12	206, 647	22, 537	9	71, 759	
Vermont.....	66	24	179, 318	13, 938	39	331, 233	3
Virginia.....	91	37	285, 890	25, 283	52	288, 990	2
Washington.....	77	39	499, 666	48, 836	34	574, 022	4
West Virginia.....	94	40	4, 123, 927	481, 018	48	816, 740	6
Wisconsin.....	149	59	228, 444	16, 875	82	470, 465	8
Wyoming.....	5	4	9, 709	113	1	(²)	
States grouped ¹			109, 546	12, 481		71, 808	
Total.....	4, 724	1, 805	92, 811, 519	10, 487, 213	2, 713	53, 374, 162	206
Summary for preceding years: ¹							
1929.....	4, 816	2, 572	163, 646, 396	17, 267, 685	1, 989	33, 438, 647	255
1928.....	4, 852	2, 676	172, 006, 854	19, 770, 019	1, 933	32, 517, 928	243
1927.....	4, 682	2, 587	157, 262, 857	20, 563, 697	1, 876	28, 355, 773	219
1926.....	4, 606	2, 762	195, 166, 284	25, 542, 126	1, 844	22, 112, 040	
1925.....	4, 454	2, 753	181, 547, 186	22, 852, 708	1, 701	17, 846, 227	
1924.....	4, 356	2, 735	162, 403, 306	19, 151, 889	1, 621	17, 943, 545	
1923.....	4, 201	2, 880	187, 843, 942	22, 113, 441	1, 321	14, 374, 375	
1922.....	3, 890	2, 459	125, 692, 094	14, 937, 925	1, 431	16, 586, 111	
1921.....	3, 681	1, 998	69, 756, 499	12, 031, 628	1, 683	26, 259, 793	
1920.....	3, 662	2, 661	151, 173, 127	37, 359, 624	1, 001	8, 287, 187	

For footnotes see p. 259.

TABLE 17.—*Corporation returns for 1930 by States and Territories and by major industrial groups, showing for returns with net income and no net income the number of returns, net income or deficit, and tax; number of returns for inactive corporations; also grand totals for prior years—Continued*

MANUFACTURING: METAL AND ITS PRODUCTS

States and Territories	Total number of returns	Returns showing net income			Returns showing no net income		Number of returns showing no income data—Inactive corporations
		Number	Net income	Tax	Number	Deficit	
Alabama.....	98	41	\$2,723,815	\$257,868	51	\$2,353,725	6
Alaska.....							
Arizona.....	18	8	17,929	96	8	176,274	2
Arkansas.....	21	10	64,964	5,579	10	157,874	1
California.....	922	361	17,308,702	1,979,218	512	9,505,381	49
Colorado.....	147	60	555,244	52,137	75	655,822	12
Connecticut.....	644	243	11,689,833	1,346,406	391	22,698,337	10
Delaware.....	35	18	1,909,741	225,193	15	1,395,427	2
District of Columbia.....	36	18	63,209	3,517	16	114,626	2
Florida.....	76	32	73,332	2,264	41	234,792	3
Georgia.....	98	38	641,461	67,553	59	1,040,320	1
Hawaii.....	11	4	304,991	35,770	6	21,335	1
Idaho.....	12	5	14,096	560	5	7,999	2
Illinois.....	2,301	904	103,002,460	12,107,612	1,338	39,459,737	59
Indiana.....	628	238	11,158,993	1,174,934	364	18,321,127	26
Iowa.....	270	117	6,905,735	796,850	125	2,166,469	28
Kansas.....	93	38	841,890	94,412	50	780,076	5
Kentucky.....	145	63	1,719,241	173,259	79	2,247,456	3
Louisiana.....	89	42	141,425	7,690	44	728,618	3
Maine.....	63	31	197,429	18,708	29	282,360	3
Maryland.....	224	104	2,804,788	312,703	111	1,701,372	9
Massachusetts.....	1,252	454	31,015,721	3,599,222	758	18,295,557	40
Michigan.....	1,186	428	224,756,383	25,531,041	714	51,218,595	44
Minnesota.....	362	163	5,253,462	589,009	173	2,691,995	26
Mississippi.....	24	12	44,432	2,113	12	79,809	
Missouri.....	612	241	11,069,183	1,271,328	347	9,826,265	24
Montana.....	25	10	35,038	669	14	60,562	1
Nebraska.....	80	40	478,600	45,628	38	291,077	2
Nevada.....	7	2	(2)	(2)	4	37,515	1
New Hampshire.....	68	23	472,667	51,342	43	712,577	2
New Jersey.....	1,097	433	44,766,138	5,231,201	637	13,291,821	27
New Mexico.....	5	2	(2)	(2)	2	(2)	1
New York.....	3,583	1,393	284,305,914	33,551,230	2,101	67,946,315	89
North Carolina.....	89	26	404,645	43,126	61	812,683	2
North Dakota.....	10	5	55,348	4,927	4	19,474	1
Ohio.....	2,089	826	77,002,842	8,891,133	1,227	59,359,211	36
Oklahoma.....	153	75	1,630,053	176,138	73	1,091,288	5
Oregon.....	162	65	719,697	63,237	80	629,536	17
Pennsylvania.....	1,922	738	109,843,053	12,823,240	1,105	45,902,251	79
Rhode Island.....	336	134	3,489,441	383,462	194	5,273,197	8
South Carolina.....	34	7	28,211	2,034	24	145,785	3
South Dakota.....	14	7	53,954	5,248	5	4,297	2
Tennessee.....	121	48	1,377,222	150,953	71	1,117,281	2
Texas.....	260	120	2,591,998	267,633	127	1,783,343	13
Utah.....	42	22	268,573	28,948	17	302,234	3
Vermont.....	57	33	857,528	96,016	23	730,706	1
Virginia.....	117	54	762,822	77,397	61	465,626	2
Washington.....	319	122	970,779	87,709	163	1,254,726	34
West Virginia.....	91	42	1,088,523	121,332	42	1,021,792	7
Wisconsin.....	777	286	37,450,959	4,382,341	452	12,042,761	39
Wyoming.....	6	2	(2)	(2)	3	(2)	1
States grouped ²			87,201	9,387		18,687	
Total.....	20,831	8,188	1,003,019,665	116,149,373	11,904	400,375,093	739
Summary for preceding years: ¹							
1929.....	21,047	12,864	2,291,766,869	236,493,687	7,292	170,113,215	891
1928.....	20,695	12,252	1,910,003,535	221,838,435	7,479	254,974,584	964
1927.....	20,379	11,412	1,501,273,734	198,066,290	8,227	241,305,137	740
1926.....	20,054	11,989	1,803,444,045	237,077,170	8,065	192,574,301	
1925.....	21,529	12,760	1,756,753,137	221,972,624	8,769	201,444,799	
1924.....	20,170	11,227	1,340,597,253	162,978,504	8,943	244,779,005	
1923.....	16,240	10,168	1,427,495,889	160,770,716	6,072	178,080,576	
1922.....	15,874	8,397	906,956,106	98,760,109	7,477	272,040,309	
1921.....	15,536	5,468	437,366,860	90,307,720	10,068	666,001,897	
1920.....	15,131	10,135	1,411,647,483	293,857,794	4,996	136,757,073	

For footnotes see p. 259.

TABLE 17.—*Corporation returns for 1930 by States and Territories and by major industrial groups, showing for returns with net income and no net income the number of returns, net income or deficit, and tax; number of returns for inactive corporations; also grand totals for prior years—Continued*

MANUFACTURING NOT ELSEWHERE CLASSIFIED

State and Territories	Total number of returns	Returns showing net income			Returns showing no net income		Number of returns showing no income data—Inactive corporations
		Number	Net income	Tax	Number	Deficit	
Alabama.....	24	10	\$75,901	\$6,880	11	\$99,401	3
Alaska.....							
Arizona.....	3				1	(²)	2
Arkansas.....	17	6	29,431	2,246	10	130,601	1
California.....	367	114	3,137,054	344,094	212	3,879,081	41
Colorado.....	70	20	85,663	6,038	31	200,019	19
Connecticut.....	176	55	3,984,575	468,868	108	4,860,238	13
Delaware.....	19	12	260,299	29,444	6	373,109	1
District of Columbia.....	19	11	28,172	51	7	66,334	1
Florida.....	46	19	39,843	986	20	246,171	7
Georgia.....	43	19	92,442	6,967	19	165,803	5
Hawaii.....	1				1	(²)	
Idaho.....	13	2	(²)	(²)	6	18,447	5
Illinois.....	859	358	8,188,873	890,318	463	18,062,671	38
Indiana.....	243	94	2,413,539	219,418	128	3,496,665	21
Iowa.....	140	55	474,285	45,216	61	657,768	24
Kansas.....	41	12	50,751	2,975	24	1,403,553	5
Kentucky.....	53	22	488,793	51,136	26	518,182	5
Louisiana.....	24	6	64,333	7,430	13	26,383	5
Maine.....	39	15	69,435	5,313	17	348,532	7
Maryland.....	92	41	1,774,929	194,841	49	684,913	2
Massachusetts.....	407	165	6,408,803	730,254	218	5,323,784	24
Michigan.....	336	90	2,371,041	254,131	216	8,137,976	30
Minnesota.....	174	66	1,108,795	117,509	90	757,523	18
Mississippi.....	11	3	23,511	2,040	8	18,676	
Missouri.....	264	103	1,297,365	134,226	135	2,335,104	26
Montana.....	7	2	(²)		4	16,630	1
Nebraska.....	38	20	135,783	11,187	17	298,806	1
Nevada.....	5				3	970	2
New Hampshire.....	17	5	31,713	2,892	11	359,079	1
New Jersey.....	373	133	2,603,996	279,444	221	15,009,292	19
New Mexico.....	1						1
New York.....	1,959	768	46,970,123	5,462,663	1,098	45,721,482	93
North Carolina.....	34	13	146,959	14,459	18	73,459	3
North Dakota.....	2	1	(²)		1	(²)	
Ohio.....	548	210	5,454,959	508,187	312	9,029,352	26
Oklahoma.....	44	13	68,063	5,133	21	488,386	10
Oregon.....	67	20	121,290	11,627	35	211,260	12
Pennsylvania.....	521	212	13,923,609	1,621,249	273	6,294,136	36
Rhode Island.....	70	17	230,106	22,267	48	1,482,304	5
South Carolina.....	8	5	18,595	958	2	(²)	1
South Dakota.....	11	5	3,025		3	1,762	3
Tennessee.....	37	14	154,969	16,055	20	240,654	3
Texas.....	95	29	175,610	14,096	54	564,781	12
Utah.....	23	10	69,936	6,473	5	61,506	8
Vermont.....	19	6	48,221	4,711	12	324,062	1
Virginia.....	45	17	105,268	8,771	23	458,329	5
Washington.....	133	40	104,376	3,799	62	337,687	31
West Virginia.....	20	5	77,409	8,253	14	256,018	1
Wisconsin.....	242	75	2,296,190	233,270	142	1,391,599	26
Wyoming.....	1				1	(²)	
States grouped ²			8,188	47		10,134	
Total.....	7,801	2,918	105,216,221	11,755,922	4,280	134,442,622	603
Summary for preceding years: ¹							
1929.....	8,269	3,995	188,335,041	19,267,463	3,477	82,253,859	797
1928.....	8,487	4,274	195,998,898	21,701,600	3,556	56,178,751	657
1927.....	8,106	4,108	163,751,951	20,325,669	3,417	58,259,837	581
1926.....	8,755	4,681	195,636,969	24,348,732	4,074	45,484,274	
1925.....	6,246	3,676	173,792,394	21,494,169	2,570	36,733,205	
1924.....	6,772	3,926	197,975,248	23,580,176	2,846	57,560,904	
1923.....	11,187	6,664	473,420,323	55,265,523	4,523	89,543,060	
1922.....	10,825	5,981	370,465,237	42,229,447	4,844	86,925,794	
1921.....	10,292	4,266	164,196,817	28,295,849	6,026	171,537,751	
1920.....	9,834	5,935	435,022,063	91,201,101	3,899	61,710,274	

TABLE 17.—*Corporation returns for 1930 by States and Territories and by major industrial groups, showing for returns with net income and no net income the number of returns, net income or deficit, and tax; number of returns for inactive corporations; also grand totals for prior years—Continued*

CONSTRUCTION

States and Territories	Total number of returns	Returns showing net income			Returns showing no net income		Number of returns showing no income data—Inactive corporations
		Number	Net income	Tax	Number	Deficit	
Alabama.....	98	30	\$268, 876	\$25, 581	57	\$408, 155	11
Alaska.....	5	3	8, 961	62	2	35, 902	-----
Arizona.....	49	21	129, 223	10, 049	19	174, 795	9
Arkansas.....	21	13	171, 855	15, 705	7	34, 409	1
California.....	687	279	5, 060, 799	515, 574	359	5, 643, 177	49
Colorado.....	131	58	221, 063	11, 130	55	340, 848	18
Connecticut.....	449	224	2, 209, 855	205, 721	202	1, 627, 461	23
Delaware.....	66	43	2, 670, 577	301, 208	21	1, 107, 300	2
District of Columbia.....	148	75	633, 601	33, 491	63	1, 555, 811	10
Florida.....	416	148	697, 281	42, 070	199	1, 287, 060	69
Georgia.....	131	57	447, 414	31, 113	68	515, 198	6
Hawaii.....	24	11	937, 673	110, 998	13	94, 626	-----
Idaho.....	30	16	408, 901	42, 143	9	104, 764	5
Illinois.....	1, 441	594	18, 242, 675	1, 971, 830	772	7, 505, 102	75
Indiana.....	365	168	2, 412, 591	243, 336	161	1, 145, 223	36
Iowa.....	178	95	3, 376, 743	373, 287	60	282, 164	23
Kansas.....	81	43	1, 172, 047	130, 970	33	429, 342	5
Kentucky.....	188	89	1, 002, 062	98, 326	88	341, 743	11
Louisiana.....	200	88	1, 469, 960	140, 425	94	875, 735	18
Maine.....	136	71	527, 780	38, 241	55	160, 736	10
Maryland.....	305	149	2, 980, 513	326, 491	128	1, 099, 814	28
Massachusetts.....	959	463	9, 673, 890	1, 017, 719	469	4, 100, 684	27
Michigan.....	697	266	4, 339, 062	452, 859	365	3, 414, 952	66
Minnesota.....	338	168	2, 671, 530	272, 836	126	748, 338	44
Mississippi.....	40	16	74, 901	3, 641	18	93, 638	6
Missouri.....	613	287	3, 714, 162	360, 147	275	1, 788, 943	51
Montana.....	54	25	62, 855	2, 283	22	89, 282	7
Nebraska.....	95	57	911, 664	81, 016	33	240, 386	5
Nevada.....	17	6	28, 199	1, 335	7	26, 220	4
New Hampshire.....	30	22	138, 608	11, 437	8	36, 261	-----
New Jersey.....	1, 365	612	4, 824, 106	403, 198	662	4, 802, 361	91
New Mexico.....	9	4	135, 021	14, 065	5	29, 946	-----
New York.....	5, 352	2, 277	28, 032, 588	2, 695, 233	2, 684	22, 510, 263	391
North Carolina.....	148	48	303, 325	17, 900	90	698, 412	10
North Dakota.....	41	19	81, 448	5, 046	17	42, 204	5
Ohio.....	1, 206	535	5, 658, 187	505, 886	625	5, 043, 142	46
Oklahoma.....	310	171	11, 900, 790	1, 353, 050	104	961, 349	35
Oregon.....	230	109	999, 073	79, 465	93	435, 627	28
Pennsylvania.....	1, 139	536	16, 753, 647	1, 745, 827	524	5, 925, 574	79
Rhode Island.....	137	57	476, 536	31, 800	72	368, 694	8
South Carolina.....	68	25	78, 826	2, 759	35	423, 864	8
South Dakota.....	40	21	321, 891	32, 018	15	40, 063	4
Tennessee.....	152	62	607, 037	53, 954	81	673, 654	9
Texas.....	474	203	4, 531, 962	478, 818	232	2, 276, 772	39
Utah.....	78	38	234, 334	17, 851	33	236, 111	7
Vermont.....	19	7	39, 062	2, 664	11	61, 279	1
Virginia.....	189	84	5, 156, 468	600, 161	92	653, 636	13
Washington.....	309	131	1, 056, 950	66, 445	143	1, 070, 165	35
West Virginia.....	133	63	389, 898	22, 816	64	458, 832	6
Wisconsin.....	624	272	2, 236, 020	205, 172	297	1, 438, 480	55
Wyoming.....	20	12	65, 136	4, 885	7	20, 436	1
Total.....	20, 035	8, 871	150, 547, 626	15, 210, 037	9, 674	82, 487, 933	1, 490
Summary for preceding years: ¹							
1929.....	19, 947	10, 462	178, 375, 818	16, 518, 914	7, 896	70, 066, 143	1, 589
1928.....	18, 770	10, 179	170, 905, 881	17, 175, 226	7, 117	71, 369, 108	1, 474
1927.....	17, 609	10, 071	171, 159, 963	20, 078, 238	6, 281	59, 417, 399	1, 257
1926.....	16, 770	10, 075	162, 569, 003	19, 146, 036	6, 695	53, 621, 248	-----
1925.....	15, 338	9, 701	156, 490, 708	17, 580, 920	5, 637	43, 345, 993	-----
1924.....	13, 176	8, 701	132, 704, 218	13, 911, 675	4, 475	42, 010, 538	-----
1923.....	12, 551	8, 151	112, 003, 914	11, 438, 833	4, 400	42, 808, 544	-----
1922.....	11, 370	6, 997	91, 724, 158	9, 652, 388	4, 373	52, 528, 638	-----
1921.....	10, 361	6, 041	67, 335, 368	13, 594, 886	4, 320	51, 507, 351	-----
1920.....	9, 960	7, 010	113, 552, 012	33, 179, 762	2, 950	28, 209, 391	-----

TABLE 17.—*Corporation returns for 1930 by States and Territories and by major industrial groups, showing for returns with net income and no net income the number of returns, net income or deficit, and tax; number of returns for inactive corporations; also grand totals for prior years—Continued*

TRANSPORTATION AND OTHER PUBLIC UTILITIES

States and Territories	Total number of returns	Returns showing net income			Returns showing no net income		Number of returns showing no income data—Inactive corporations
		Number	Net income	Tax	Number	Deficit	
Alabama.....	227	137	\$645,214	\$43,613	78	\$2,074,554	12
Alaska.....	28	18	106,120	8,024	9	74,928	1
Arizona.....	93	41	409,729	38,564	36	1,918,202	16
Arkansas.....	246	131	1,529,938	158,579	101	835,005	14
California.....	994	452	83,052,555	9,854,646	439	24,118,737	103
Colorado.....	266	122	8,975,659	1,053,056	100	1,168,239	44
Connecticut.....	304	177	27,209,522	3,229,104	109	1,037,387	18
Delaware.....	67	33	13,048,027	1,368,641	26	1,514,416	8
District of Columbia.....	98	43	13,529,344	1,612,789	50	1,895,484	5
Florida.....	302	127	3,299,975	354,002	126	5,217,728	49
Georgia.....	285	174	3,831,160	425,108	98	946,918	13
Hawaii.....	43	34	4,306,941	511,150	9	53,126	-----
Idaho.....	114	58	1,302,594	145,226	33	105,659	23
Illinois.....	1,308	640	123,053,858	14,310,570	562	44,383,074	106
Indiana.....	582	289	3,939,158	404,099	241	3,020,394	52
Iowa.....	706	372	5,118,009	563,994	224	1,798,913	110
Kansas.....	356	236	58,293,855	6,901,488	133	1,662,650	17
Kentucky.....	313	155	9,110,407	1,067,264	119	2,175,744	39
Louisiana.....	391	209	4,564,006	389,365	161	9,667,398	21
Maine.....	341	213	9,510,073	1,095,451	95	560,146	33
Maryland.....	262	139	30,122,794	3,588,204	89	1,688,466	34
Massachusetts.....	730	364	55,508,836	6,572,350	333	49,657,572	33
Michigan.....	492	225	25,617,793	3,017,572	219	14,289,788	48
Minnesota.....	440	262	16,137,492	1,890,124	136	10,551,832	42
Mississippi.....	210	124	922,527	86,592	68	299,630	18
Missouri.....	623	309	21,725,166	2,543,421	257	9,193,524	57
Montana.....	140	66	317,099	27,543	58	317,123	16
Nebraska.....	267	164	4,030,311	458,202	88	918,643	15
Nevada.....	45	17	97,043	8,646	25	151,938	3
New Hampshire.....	96	63	693,623	72,512	30	257,420	3
New Jersey.....	778	404	36,800,287	4,310,390	329	4,805,039	45
New Mexico.....	71	35	191,665	12,389	26	271,399	10
New York.....	3,703	1,878	461,863,189	54,775,045	1,609	63,517,097	216
North Carolina.....	378	168	9,651,929	1,131,165	172	762,095	38
North Dakota.....	205	77	113,505	6,030	97	152,034	31
Ohio.....	933	473	31,957,354	3,734,754	424	11,288,926	36
Oklahoma.....	500	195	18,078,924	2,087,726	270	3,235,070	35
Oregon.....	475	201	2,562,642	275,231	209	8,502,662	65
Pennsylvania.....	1,561	884	129,356,880	15,279,410	529	14,104,991	148
Rhode Island.....	115	55	4,083,553	477,129	51	712,958	9
South Carolina.....	230	101	581,940	53,559	94	489,349	35
South Dakota.....	223	136	441,413	35,036	66	108,154	21
Tennessee.....	339	173	5,902,741	676,867	138	604,349	28
Texas.....	1,338	689	17,773,934	1,950,470	564	11,148,450	85
Utah.....	137	63	1,502,022	167,458	52	1,450,358	22
Vermont.....	80	49	357,594	35,473	25	126,378	6
Virginia.....	368	160	77,342,008	9,251,312	160	15,726,199	48
Washington.....	808	417	2,246,668	187,050	306	3,045,029	85
West Virginia.....	238	133	1,198,665	116,420	85	439,993	20
Wisconsin.....	723	389	2,093,973	201,283	245	893,280	89
Wyoming.....	60	35	119,161	9,145	19	589,987	6
Total.....	23,662	12,109	1,334,228,875	156,573,241	9,522	333,528,435	2,031
Summary for preceding years: ¹							
1929.....	23,951	13,614	2,092,654,007	222,483,396	7,994	190,691,867	2,343
1928.....	23,662	13,882	1,813,087,549	211,681,433	7,422	173,169,774	2,358
1927.....	22,912	13,855	1,588,880,061	210,877,896	6,982	197,472,427	2,075
1926.....	25,100	15,444	1,723,398,621	228,662,641	9,656	120,174,173	-----
1925.....	23,613	14,862	1,468,692,774	186,313,640	8,751	134,744,529	-----
1924.....	22,431	14,565	1,232,012,201	145,278,140	7,866	137,753,364	-----
1923.....	21,113	14,269	1,257,409,896	150,998,913	6,844	125,649,787	-----
1922.....	20,511	13,690	979,263,568	119,480,757	6,821	196,480,421	-----
1921.....	19,105	11,831	821,871,454	101,021,765	7,274	323,368,793	-----
1920.....	20,599	12,922	829,130,927	98,623,106	7,677	150,505,207	-----

For footnotes see p. 259.

TABLE 17.—*Corporation returns for 1930 by States and Territories and by major industrial groups, showing for returns with net income and no net income the number of returns, net income or deficit, and tax; number of returns for inactive corporations; also grand totals for prior years—Continued*

TRADE

States and Territories	Total number of returns	Returns showing net income			Returns showing no net income		Number of returns showing no income data—Inactive corporations
		Number	Net income	Tax	Number	Deficit	
Alabama.....	1,328	479	\$1,801,253	\$125,823	816	\$6,858,828	33
Alaska.....	43	32	175,689	10,596	11	35,898	-----
Arizona.....	407	178	1,019,291	81,025	208	1,746,529	21
Arkansas.....	828	319	1,165,115	67,245	501	4,606,524	8
California.....	4,623	2,023	35,165,307	3,578,605	2,509	31,247,024	91
Colorado.....	1,779	893	4,510,199	333,199	832	4,983,001	54
Connecticut.....	2,356	1,054	8,408,083	739,602	1,264	9,423,222	38
Delaware.....	297	158	2,160,998	225,361	131	3,293,259	8
District of Columbia.....	659	354	5,666,678	598,280	294	2,458,769	11
Florida.....	2,582	1,134	4,286,407	251,730	1,337	9,788,940	111
Georgia.....	1,876	823	3,374,618	232,080	1,035	8,045,386	18
Hawaii.....	233	130	2,524,797	271,586	101	1,105,067	2
Idaho.....	595	338	1,333,577	84,866	238	1,105,092	19
Illinois.....	9,125	3,972	56,254,853	5,618,079	4,969	61,044,939	184
Indiana.....	3,173	1,344	7,636,336	643,910	1,725	14,874,215	104
Iowa.....	2,567	1,438	8,278,591	678,976	1,014	5,395,431	115
Kansas.....	1,726	902	4,771,170	376,506	800	5,285,705	24
Kentucky.....	1,557	779	4,360,666	348,383	746	6,022,405	32
Louisiana.....	1,951	889	5,126,122	391,111	1,021	10,232,736	41
Maine.....	1,176	652	2,916,436	209,532	478	2,466,676	46
Maryland.....	1,339	674	47,647,729	5,541,800	620	6,129,718	45
Massachusetts.....	6,310	2,612	28,861,981	2,874,149	3,586	41,396,757	112
Michigan.....	4,251	1,554	24,253,973	2,560,901	2,565	35,236,313	132
Minnesota.....	3,259	1,807	17,220,779	1,643,431	1,334	13,408,601	118
Mississippi.....	946	387	1,153,009	64,922	537	4,230,014	22
Missouri.....	4,590	2,049	22,947,520	2,277,239	2,432	25,163,352	109
Montana.....	1,017	540	1,823,239	101,201	449	2,302,370	28
Nebraska.....	1,596	935	7,562,221	689,391	627	3,850,798	34
Nevada.....	200	102	4,410,396	500,524	90	479,335	8
New Hampshire.....	383	182	808,744	57,330	191	830,131	10
New Jersey.....	4,744	2,277	14,416,297	1,209,775	2,338	21,602,574	79
New Mexico.....	334	182	996,204	75,045	146	884,526	6
New York.....	25,212	10,702	175,379,119	18,621,612	14,003	205,585,983	507
North Carolina.....	2,223	737	3,060,944	229,946	1,435	8,098,619	51
North Dakota.....	1,389	615	1,327,633	49,475	692	2,206,530	82
Ohio.....	7,012	2,669	31,867,611	3,179,738	4,244	38,993,590	99
Oklahoma.....	1,779	787	4,273,810	344,241	938	7,510,719	54
Oregon.....	1,594	737	4,432,353	381,465	792	4,513,634	65
Pennsylvania.....	6,102	2,570	38,433,055	3,950,956	3,349	39,305,036	183
Rhode Island.....	800	339	3,563,834	351,550	437	4,441,800	24
South Carolina.....	1,405	498	1,202,766	65,279	877	3,136,168	30
South Dakota.....	1,075	585	2,053,284	122,136	464	1,646,464	26
Tennessee.....	1,632	736	5,776,428	520,911	862	11,282,691	34
Texas.....	4,557	1,926	14,044,415	1,224,828	2,525	27,919,324	106
Utah.....	820	432	2,185,429	164,255	374	3,443,529	14
Vermont.....	337	165	1,262,896	109,086	167	1,668,431	5
Virginia.....	2,185	1,056	6,750,338	562,492	1,082	6,214,384	47
Washington.....	2,985	1,300	6,537,361	505,065	1,554	9,836,291	131
West Virginia.....	1,311	661	4,164,466	336,865	624	3,993,265	26
Wisconsin.....	4,126	1,796	10,786,838	930,210	2,210	12,234,207	120
Wyoming.....	375	238	956,219	53,467	122	499,730	15
Total.....	134,769	59,741	651,097,077	64,165,780	71,746	738,694,530	3,282
Summary for preceding years: ¹							
1929.....	132,660	78,606	1,149,235,277	107,148,648	50,483	419,398,227	3,571
1928.....	129,766	79,745	1,246,862,101	126,332,363	46,602	355,514,371	3,419
1927.....	122,360	74,747	1,156,870,205	137,351,547	44,931	362,339,344	2,682
1926.....	112,705	71,403	1,165,557,562	140,522,646	41,302	330,998,059	-----
1925.....	109,588	71,910	1,254,045,996	145,349,645	37,678	287,506,146	-----
1924.....	105,323	68,112	1,198,585,578	120,648,795	37,211	296,516,827	-----
1923.....	100,646	68,186	1,197,926,069	128,536,444	32,460	264,797,443	-----
1922.....	95,683	59,791	1,014,012,731	107,041,608	35,892	318,693,358	-----
1921.....	88,179	42,809	571,945,297	96,742,515	45,370	626,828,343	-----
1920.....	78,885	52,278	911,173,330	192,612,920	26,607	339,482,009	-----

For footnotes see p. 259.

TABLE 17.—*Corporation returns for 1930 by States and Territories and by major industrial groups, showing for returns with net income and no net income the number of returns, net income or deficit, and tax; number of returns for inactive corporations; also grand totals for prior years—Continued*

SERVICE: PROFESSIONAL, AMUSEMENTS, HOTELS, ETC.

States and Territories	Total number of returns	Returns showing net income			Returns showing no net income		Number of returns showing no income data—Inactive corporations
		Number	Net income	Tax	Number	Deficit	
Alabama.....	298	143	\$463,754	\$31,743	136	\$761,662	19
Alaska.....	12	5	23,301	1,453	7	19,027	-----
Arizona.....	198	86	409,208	31,780	73	711,759	39
Arkansas.....	166	78	265,789	19,302	76	492,402	12
California.....	2,120	946	13,264,879	1,346,667	975	14,941,675	199
Colorado.....	628	269	957,284	72,043	244	888,154	115
Connecticut.....	707	374	2,365,040	216,591	282	1,271,282	51
Delaware.....	141	76	1,780,062	194,775	45	1,067,735	20
District of Columbia.....	381	195	1,487,484	124,394	162	1,450,224	24
Florida.....	770	308	1,259,545	65,066	357	6,152,695	105
Georgia.....	378	180	1,426,345	138,510	183	1,464,877	15
Hawaii.....	48	21	615,917	71,512	26	264,856	1
Idaho.....	196	90	194,188	8,619	62	126,709	44
Illinois.....	3,605	1,557	22,771,607	2,311,342	1,737	20,336,691	311
Indiana.....	551	384	1,635,661	126,576	376	2,667,897	91
Iowa.....	557	311	1,092,804	76,032	174	581,374	72
Kansas.....	274	140	589,834	39,205	99	364,174	35
Kentucky.....	520	248	927,363	66,424	202	972,404	70
Louisiana.....	367	181	998,895	67,388	159	1,847,566	27
Maine.....	339	163	697,472	51,296	137	655,147	39
Maryland.....	491	247	2,096,563	186,719	187	1,517,479	57
Massachusetts.....	1,811	762	7,617,226	739,392	981	7,032,856	118
Michigan.....	1,187	470	5,107,313	514,726	629	10,964,275	88
Minnesota.....	699	372	2,006,311	169,042	280	1,096,968	47
Mississippi.....	151	66	192,490	9,583	73	638,937	12
Missouri.....	1,343	595	4,022,118	353,707	629	4,124,048	119
Montana.....	259	126	591,648	51,315	109	392,970	24
Nebraska.....	351	194	649,815	42,533	138	474,606	19
Nevada.....	64	32	335,889	30,259	25	166,052	7
New Hampshire.....	121	60	139,270	4,922	57	233,026	4
New Jersey.....	1,610	765	4,743,666	400,234	746	5,449,679	99
New Mexico.....	97	57	188,375	11,624	33	80,413	7
New York.....	9,078	3,995	114,469,573	12,579,700	4,586	58,662,415	497
North Carolina.....	486	120	839,701	77,398	285	1,524,722	81
North Dakota.....	186	67	68,215	1,983	91	109,574	28
Ohio.....	2,052	884	7,097,150	631,379	1,059	6,650,290	109
Oklahoma.....	608	302	2,314,684	227,484	214	1,038,493	92
Oregon.....	708	304	751,935	42,893	291	1,070,897	113
Pennsylvania.....	1,859	776	16,062,662	1,711,288	931	9,202,253	152
Rhode Island.....	205	86	443,301	33,941	90	623,289	29
South Carolina.....	204	72	306,581	23,524	103	241,673	29
South Dakota.....	247	142	267,102	12,811	62	136,290	43
Tennessee.....	463	213	1,080,835	83,925	205	1,201,150	45
Texas.....	1,390	639	2,892,660	213,006	597	3,036,565	154
Utah.....	240	111	765,928	70,915	94	585,538	35
Vermont.....	87	46	139,490	6,617	33	106,653	8
Virginia.....	643	281	1,357,642	113,390	268	993,488	94
Washington.....	1,287	530	1,737,859	111,118	510	2,115,292	247
West Virginia.....	337	176	846,182	64,681	124	641,333	37
Wisconsin.....	1,142	432	1,740,980	119,496	549	2,442,151	161
Wyoming.....	102	64	127,554	4,430	31	137,912	7
Total.....	42,064	18,741	234,227,150	23,704,753	19,472	179,229,587	3,851
Summary for preceding years: ¹							
1929.....	39,642	20,230	314,426,200	29,632,299	15,737	154,214,608	3,675
1928.....	36,829	19,008	254,186,076	25,501,395	14,518	126,709,313	3,303
1927.....	34,193	18,287	244,463,850	28,625,757	12,859	117,065,160	3,047
1926.....	32,257	17,755	260,981,252	31,040,096	14,502	103,771,742	-----
1925.....	28,981	16,571	246,426,235	28,466,993	12,410	72,226,325	-----
1924.....	26,320	15,495	202,165,035	22,130,913	10,825	66,650,642	-----
1923.....	25,114	15,482	188,368,460	20,376,829	9,632	59,141,170	-----
1922.....	23,145	13,494	148,366,522	16,262,319	9,651	59,614,683	-----
1921.....	19,103	10,694	104,872,554	19,269,098	8,409	45,939,035	-----
1920.....	17,490	11,914	145,490,862	31,547,536	5,576	29,199,368	-----

For footnotes see p. 259.

TABLE 17.—*Corporation returns for 1930 by States and Territories and by major industrial groups, showing for returns with net income and no net income the number of returns, net income or deficit, and tax; number of returns for inactive corporations; also grand totals for prior years—Continued*

FINANCE: BANKING, INSURANCE, REAL ESTATE AND HOLDING COMPANIES, STOCK AND BOND BROKERS, ETC.

States and Territories	Total number of returns	Returns showing net income			Returns showing no net income		Number of returns showing no income data— Inactive cor- porations
		Num- ber	Net income	Tax	Num- ber	Deficit	
Alabama.....	1,467	613	\$3,029,306	\$232,727	661	\$3,995,084	193
Alaska.....	24	15	77,307	6,039	8	39,690	1
Arizona.....	441	199	1,307,404	113,404	154	1,191,092	88
Arkansas.....	735	374	1,490,353	105,391	300	7,289,002	61
California.....	7,250	3,281	63,813,136	6,800,629	3,406	66,170,104	563
Colorado.....	1,885	942	5,033,487	405,640	705	6,238,880	238
Connecticut.....	1,994	1,073	19,864,552	1,983,042	799	18,597,033	122
Delaware.....	922	429	43,194,710	5,041,932	419	30,981,898	74
District of Columbia.....	601	298	5,447,989	561,673	248	6,247,268	55
Florida.....	4,654	1,131	6,191,157	538,637	1,897	29,583,767	1,626
Georgia.....	1,582	863	6,215,673	549,257	615	9,079,297	104
Hawaii.....	236	129	2,166,179	229,534	97	819,244	10
Idaho.....	460	247	580,881	20,533	169	857,346	44
Illinois.....	6,256	2,994	75,733,632	8,165,200	2,808	135,625,007	454
Indiana.....	3,380	1,871	13,676,524	1,221,341	1,195	10,638,976	314
Iowa.....	2,991	1,562	7,278,464	507,259	935	11,564,774	494
Kansas.....	1,821	1,095	3,781,691	204,132	545	4,949,315	181
Kentucky.....	1,367	833	5,755,337	507,034	432	50,970,630	102
Louisiana.....	1,798	902	5,692,939	465,619	677	13,319,376	219
Maine.....	801	461	3,420,945	323,287	270	3,465,354	70
Maryland.....	1,873	916	11,115,053	1,077,631	741	33,269,869	216
Massachusetts.....	3,651	1,774	44,595,268	4,914,085	1,676	100,620,315	201
Michigan.....	4,525	2,138	52,000,111	5,652,104	1,996	42,234,771	391
Minnesota.....	3,559	1,680	12,094,235	1,060,035	1,463	16,236,890	416
Mississippi.....	678	259	810,048	48,052	309	1,968,140	110
Missouri.....	5,499	2,732	21,500,984	1,977,947	2,130	20,902,535	637
Montana.....	775	403	1,218,245	70,675	305	2,080,954	67
Nebraska.....	1,666	993	4,383,810	316,020	514	6,496,729	159
Nevada.....	186	89	466,249	38,193	78	2,545,305	19
New Hampshire.....	320	204	2,666,248	271,786	107	955,563	9
New Jersey.....	8,742	3,866	58,939,846	5,801,265	4,008	113,538,382	868
New Mexico.....	257	135	474,375	27,193	81	261,669	91
New York.....	42,599	19,300	387,471,517	41,382,210	19,333	566,882,431	3,966
North Carolina.....	1,532	502	3,196,119	290,703	792	7,259,962	238
North Dakota.....	1,285	301	779,911	44,050	411	1,393,770	573
Ohio.....	6,432	3,063	33,088,164	3,185,537	2,971	54,715,038	398
Oklahoma.....	1,512	776	5,491,508	432,530	593	6,765,628	143
Oregon.....	1,664	702	2,464,747	170,671	689	7,214,855	273
Pennsylvania.....	5,421	2,864	75,279,237	8,230,796	2,130	57,337,725	427
Rhode Island.....	724	420	4,739,848	466,054	256	22,967,969	48
South Carolina.....	965	306	899,143	64,698	518	2,958,490	141
South Dakota.....	1,056	450	1,061,791	41,551	254	680,201	352
Tennessee.....	1,301	728	5,424,791	491,324	459	15,608,474	114
Texas.....	3,797	1,853	15,101,716	1,337,794	1,652	24,362,986	292
Utah.....	724	441	2,755,516	228,425	227	1,525,041	56
Vermont.....	208	142	748,223	54,651	61	438,884	5
Virginia.....	2,176	1,051	8,457,837	765,984	853	5,157,981	272
Washington.....	3,273	1,587	8,376,307	666,061	1,256	14,936,239	430
West Virginia.....	1,340	737	4,507,809	354,444	474	3,054,928	129
Wisconsin.....	4,492	2,217	20,252,924	1,962,404	1,709	20,370,973	566
Wyoming.....	285	161	702,304	47,943	91	311,465	33
Total.....	153,182	72,102	1,064,815,550	109,455,106	64,477	1,566,677,299	16,603
Summary for preced- ing years: ¹							
1929.....	150,588	80,260	2,197,539,363	222,403,102	53,677	1,008,827,430	16,651
1928.....	145,433	80,315	1,971,342,626	213,238,072	48,824	566,198,998	16,294
1927.....	137,425	78,100	1,522,833,798	181,705,991	44,582	566,176,909	14,743
1926.....	130,433	76,819	1,336,892,784	160,214,776	53,614	528,032,344	-----
1925.....	115,947	73,246	1,523,823,240	179,948,691	42,701	456,219,056	-----
1924.....	104,761	67,089	995,123,931	109,444,007	37,672	460,596,529	-----
1923.....	96,772	62,654	868,083,415	95,114,379	34,118	410,813,152	-----
1922.....	91,105	58,646	887,834,693	99,097,400	32,459	397,660,887	-----
1921.....	82,858	54,122	739,296,805	76,271,592	28,736	363,165,913	-----
1920.....	78,902	55,484	933,304,119	119,001,606	23,418	293,936,196	-----

For footnotes see p. 259.

TABLE 17.—*Corporation returns for 1930 by States and Territories and by major industrial groups, showing for returns with net income and no net income the number of returns, net income or deficit, and tax; number of returns for inactive corporations; also grand totals for prior years—Continued*

NATURE OF BUSINESS NOT GIVEN

States and Territories	Total number of returns	Returns showing net income			Returns showing no net income		Number of returns showing no income data—Inactive corporations
		Number	Net income	Tax	Number	Deficit	
Alabama	133	3	\$2,547		12	\$53,722	118
Alaska	3						3
Arizona	126	1	(²)		7	56,186	118
Arkansas	63	6	6,559		8	92,451	49
California	1,197	63	116,579	\$3,460	134	579,365	1,000
Colorado	446	10	21,555	1,918	27	75,331	409
Connecticut	231	14	11,093	273	18	78,349	199
Delaware	132	9	5,825		18	140,873	105
District of Columbia	110	4	6,359	72	8	52,311	98
Florida	1,027	31	40,041		39	907,071	957
Georgia	117	15	18,245		22	62,623	80
Hawaii	18				4	(²)	14
Idaho	92	7	8,871		4	1,326	81
Illinois	1,627	57	54,946	386	123	220,641	1,447
Indiana	473	17	21,274		25	63,583	431
Iowa	532	13	10,040		21	70,856	498
Kansas	113	9	9,301		17	41,802	87
Kentucky	261	16	17,830	468	20	11,795	225
Louisiana	294	27	25,150	34	31	115,169	236
Maine	182	12	6,924		14	4,037,938	156
Maryland	272	15	61,629	6,064	29	89,251	228
Massachusetts	617	29	89,222	5,011	95	656,380	493
Michigan	756	20	20,155		77	273,934	659
Minnesota	705	31	32,086	486	50	66,165	624
Mississippi	73	2	(²)		13	33,451	58
Missouri	849	18	27,111	1,422	62	356,667	769
Montana	134	10	4,528		6	5,253	118
Nebraska	120	6	6,639		15	43,899	99
Nevada	37	1	(²)		5	6,106	31
New Hampshire	44	6	2,859		6	12,414	32
New Jersey	624	55	112,062	4,792	62	155,954	507
New Mexico	86	2	(²)		5	2,283	79
New York	3,083	217	702,325	58,173	342	1,223,961	2,524
North Carolina	223	8	6,614	19	37	206,846	178
North Dakota	175	4	2,742		9	11,031	162
Ohio	674	62	53,099	100	111	281,250	501
Oklahoma	429	16	14,076		24	82,800	389
Oregon	641	19	19,549	196	25	84,072	597
Pennsylvania	1,354	48	81,639	2,851	95	488,095	1,211
Rhode Island	121	9	7,376		18	42,754	94
South Carolina	107	3	3,205		17	30,608	87
South Dakota	144	14	9,690		5	6,121	125
Tennessee	177	13	33,135	1,753	16	122,809	148
Texas	487	18	22,333		52	428,850	417
Utah	160	12	8,240		7	10,970	141
Vermont	23	4	4,268		4	7,779	15
Virginia	205	16	24,310		23	427,286	166
Washington	816	20	17,536		45	143,488	751
West Virginia	172	13	10,949	16	23	103,339	136
Wisconsin	765	31	15,398	73	66	208,896	668
Wyoming	80	4	2,663		2	(²)	74
States grouped ²			6,934			23,852	
Total	21,330	1,040	1,785,511	87,567	1,898	12,303,456	18,892
Summary for preceding years ¹							
1929	17,247	1,152	2,311,539	94,395	1,748	8,703,375	14,347
1928	16,597	960	3,940,239	309,174	1,350	6,919,745	14,287
1927	13,693	1,492	4,143,177	348,188	1,731	9,398,014	15,470
1926	14,871	840	2,603,704	220,101	14,031	6,286,912	
1925	13,544				13,544	1,956,113	
1924	26,439				26,439	73,332	
1923	26,250				26,250	803,110	
1922	30,283	12	1,172		30,271	271,806	
1921	27,780				27,780	16,761	
1920	31,760	1,957	13,122,256	841,959	29,803	76,773,273	

¹ Changes in the revenue acts affecting the comparability of statistical data from income tax returns of corporations are summarized on pp. 322-325.

² States grouped to conceal identity of taxpayer.

TABLE 18.—*Corporation returns for 1930 by net income and deficit classes and by major industrial groups, showing number of returns, net income and deficit*

[For text defining items and describing returns included, see pp. 1-4]

Net income and deficit classes (Thousands of dollars)	Aggregate			Agriculture and related industries		Mining and quarrying		Manufacturing				Textiles and their products		Leather and its manufactures	
	Amount			Amount		Amount		Total manufacturing		Food products, beverages, and tobacco		Amount		Amount	
	Num-ber	Num-ber	Num-ber	Num-ber	Num-ber	Num-ber	Num-ber	Num-ber	Num-ber	Num-ber	Num-ber	Num-ber	Num-ber	Num-ber	Num-ber
RETURNS SHOWING NET INCOME															
Under 1.....	71,322	\$29,630,512	1,367	\$522,941	1,449	\$548,586	10,212	\$4,334,533	2,006	\$861,072	1,656	\$713,557	224	\$101,118	
1 under 2.....	37,881	55,738,241	648	956,124	696	1,037,928	5,462	8,091,223	1,093	1,608,909	864	1,282,106	123	180,314	
2 under 3.....	32,798	82,605,290	518	1,309,753	532	1,340,568	5,343	13,491,029	1,069	2,687,735	818	2,068,244	128	319,384	
3 under 4.....	14,732	50,568,680	184	623,897	294	867,850	2,661	9,131,253	589	1,846,384	412	1,408,185	67	234,627	
4 under 5.....	8,367	37,487,774	115	515,414	162	721,143	1,634	7,318,521	322	1,447,823	249	1,107,330	35	154,384	
5 under 10.....	19,760	139,686,963	236	1,653,177	397	2,856,656	4,120	29,292,801	829	5,884,408	555	3,934,024	88	642,243	
10 under 15.....	8,955	109,530,914	101	1,208,015	221	2,737,390	2,166	26,542,279	487	5,993,161	260	3,166,710	50	594,166	
15 under 20.....	5,392	93,270,697	75	1,314,863	136	2,342,027	1,401	24,322,035	281	4,855,951	165	2,870,978	35	607,282	
20 under 25.....	3,992	89,664,085	38	856,017	123	2,747,933	1,133	25,446,098	240	5,395,780	125	2,806,524	26	583,310	
25 under 50.....	7,372	262,844,152	89	3,184,730	255	9,053,142	2,256	81,499,594	491	17,648,478	201	7,278,102	36	1,285,744	
50 under 100.....	4,905	341,577,550	59	4,118,963	203	14,251,441	1,783	124,946,379	338	23,232,505	199	14,029,570	41	2,947,702	
100 under 250.....	3,260	499,648,006	36	5,176,589	154	23,028,927	1,297	200,041,371	202	31,739,889	118	18,296,421	22	3,338,194	
250 under 500.....	1,259	438,512,275	5	1,980,423	64	23,192,032	546	190,809,904	77	27,412,517	34	11,067,615	11	4,065,678	
500 under 1,000.....	1,689	481,838,374	3	(1)	23	15,704,007	309	217,798,278	54	37,975,740	14	9,254,500	3	(1)	
1,000 under 5,000.....	576	1,177,947,991	1	(1)	26	41,064,128	242	501,853,166	46	106,214,424	7	(1)	4	7,245,222	
5,000 and over.....	160	2,538,241,197	1	17,057,501	5	52,624,686	76	1,292,689,606	18	305,434,295	1	(1)	1	16,391,745	
Classes grouped 1.....															
Total.....	221,420	6,428,812,710	3,475	40,484,407	4,700	194,118,444	40,641	2,757,508,070	8,092	580,239,081	5,678	105,610,197	894	38,690,513	

RETURNS SHOWING NO NET INCOME

Under 1	57	\$26,924	563	\$253,860	119	\$38,864	1,489	\$648,146	957	\$384,370	448	\$197,993	1,837	\$806,221
1 under 2	37	52,789	410	606,788	87	134,876	874	1,322,942	463	677,041	318	469,267	1,254	1,906,794
2 under 3	28	69,248	325	805,953	77	189,216	579	1,452,810	277	691,033	238	600,612	1,280	2,454,799
3 under 4	16	55,011	313	1,087,975	64	221,076	390	1,350,166	240	833,022	199	695,505	805	2,809,136
4 under 5	10	45,703	237	1,066,939	52	228,516	282	1,258,213	181	816,061	150	673,415	670	3,008,553
5 under 10	49	356,780	783	5,676,106	172	1,230,511	744	5,268,564	538	3,857,736	471	3,406,328	2,019	14,369,544
10 under 15	24	302,711	460	5,641,905	87	1,045,388	339	4,090,496	249	3,073,975	230	3,073,975	1,049	12,842,718
15 under 20	18	314,040	305	5,347,871	53	925,237	128	4,090,496	249	3,073,975	230	3,073,975	1,049	12,842,718
20 under 25	11	248,281	192	4,323,357	39	873,193	98	2,213,061	102	2,287,241	149	2,602,262	655	11,309,404
25 under 50	33	1,080,453	602	21,368,855	80	2,692,758	187	6,423,751	202	9,448,115	85	1,885,521	1,023	9,642,373
50 under 100	22	1,536,316	349	24,101,145	56	3,990,200	95	6,784,303	146	9,894,359	100	7,469,395	1,590	35,945,067
100 under 250	24	3,796,644	222	33,804,081	43	7,232,099	36	5,048,762	77	11,552,677	63	9,984,210	368	41,305,005
250 under 500	9	3,266,758	44	15,143,791	15	4,812,328	17	5,918,540	42	14,367,911	17	5,981,931	114	57,805,616
500 under 1,000	9	5,837,462	23	15,452,905	4	2,872,064	10	6,539,523	21	13,917,155	7	4,595,866	63	38,637,766
1,000 under 5,000	4	8,613,026	10	17,778,487	5	9,864,073	3	3,958,631	16	30,756,870	3	4,645,876	45	42,149,518
5,000 and over	3	38,265,057							6	70,322,299			4	95,298,274
Classes grouped														30,027,305
Total	354	63,876,153	4,868	162,460,018	953	36,379,405	5,271	54,511,604	3,727	175,459,039	2,713	53,374,162	11,904	400,375,063
Returns showing no income data—Inactive corporations	26		293		46		367		366		206		739	
Grand total—Net income less deficit	607	751,634,643	7,501	116,635,506	2,113	37,261,669	11,736	121,624,911	7,380	358,618,224	4,724	39,437,357	20,831	602,644,572

For footnotes see p. 265.

TABLE 18.—*Corporation returns for 1930 by net income and deficit classes and by major industrial groups, showing number of returns, net income and deficit—Continued*

Net income and deficit classes (Thousands of dollars)	Manufacturing—Continued		Construction		Transportation and other public utilities		Trade		Service—Professional amusements, hotels, etc.		Finance—Banking, insurance, real estate and holding companies, stock and bond brokers, etc.		Nature of business not given	
	Manufacturing not elsewhere classified													
	Num-ber	Amount	Num-ber	Amount	Num-ber	Amount	Num-ber	Amount	Num-ber	Amount	Num-ber	Amount	Num-ber	Amount
RETURNS SHOWING NET INCOME														
Under 1.....	826	\$332, 626	2, 508	\$1, 075, 663	4, 625	\$1, 733, 511	19, 222	\$8, 283, 341	7, 310	\$2, 919, 792	23, 983	\$10, 010, 041	646	\$202, 104
1 under 2.....	398	581, 608	1, 433	2, 128, 351	1, 835	2, 686, 977	11, 027	16, 248, 198	3, 267	4, 786, 098	13, 326	19, 605, 075	187	268, 267
2 under 3.....	388	979, 752	1, 380	3, 500, 090	1, 410	3, 539, 799	9, 972	25, 162, 812	2, 651	6, 663, 638	10, 873	27, 302, 416	119	295, 194
3 under 4.....	194	661, 135	648	2, 218, 858	638	2, 199, 165	4, 622	15, 839, 164	1, 086	3, 716, 413	4, 613	15, 878, 260	26	87, 820
4 under 5.....	111	489, 454	359	1, 605, 357	392	1, 753, 645	2, 470	11, 041, 294	1, 086	2, 794, 429	2, 606	11, 084, 848	12	53, 123
5 under 10.....	299	2, 128, 855	843	5, 933, 473	937	6, 662, 604	5, 351	37, 363, 888	1, 404	10, 050, 613	6, 446	45, 698, 815	26	174, 906
10 under 15.....	154	1, 900, 315	433	5, 284, 423	444	5, 450, 961	2, 213	27, 077, 640	1, 401	7, 455, 824	2, 755	33, 683, 627	11	140, 755
15 under 20.....	99	1, 698, 048	260	4, 496, 227	259	4, 464, 800	1, 159	19, 990, 069	372	6, 440, 812	1, 725	29, 815, 322	5	84, 542
20 under 25.....	68	1, 551, 637	202	4, 567, 569	194	4, 363, 142	850	19, 076, 768	295	6, 632, 662	1, 753	25, 880, 580	4	93, 316
25 under 50.....	157	5, 561, 622	339	12, 234, 697	406	14, 546, 456	1, 401	49, 639, 360	551	19, 655, 305	2, 074	72, 983, 124	1	(1)
50 under 100.....	99	7, 068, 434	204	14, 507, 103	306	21, 256, 842	1, 778	54, 001, 916	303	20, 914, 711	1, 762	87, 452, 231	1	(1)
100 under 250.....	70	10, 776, 931	165	25, 126, 198	249	38, 754, 071	422	64, 654, 357	174	25, 924, 080	1, 762	116, 732, 637	1	(1)
250 under 500.....	25	8, 607, 607	55	18, 739, 473	142	48, 789, 742	120	40, 402, 775	56	19, 616, 996	271	94, 980, 929	---	---
500 under 1,000.....	16	12, 106, 377	28	19, 081, 260	100	72, 812, 800	79	53, 916, 919	23	15, 959, 297	124	84, 419, 473	---	---
1,000 under 5,000.....	12	21, 312, 572	14	30, 048, 884	126	265, 549, 088	46	88, 156, 109	17	34, 870, 681	105	216, 405, 935	---	---
5,000 and over.....	2	29, 459, 248	46	839, 665, 272	46	839, 665, 272	9	120, 242, 466	17	45, 825, 769	19	172, 312, 237	---	---
Classes grouped 1.....	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Total.....	2, 918	105, 216, 221	8, 871	150, 547, 626	12, 109	1, 334, 228, 875	59, 741	651, 097, 077	18, 741	234, 227, 150	72, 102	1, 064, 815, 550	1, 040	1, 785, 511

RETURNS SHOWING NO NET INCOME

	885	362,878	2,476	\$1,054,430	3,562	\$1,247,064	17,298	\$7,591,761	6,888	\$2,526,022	22,864	\$8,251,009	1,123	\$271,634
Under 1.....	493	735,935	1,407	2,086,823	1,277	1,847,384	10,744	15,777,905	2,981	4,351,198	8,690	12,640,339	240	338,771
1 under 2.....	355	884,388	1,009	2,502,072	830	2,090,767	7,755	19,213,964	1,885	4,661,174	5,483	13,546,491	110	272,975
2 under 3.....	291	1,014,330	1,763	2,684,298	572	1,980,874	5,772	20,101,099	1,345	4,651,345	3,802	13,171,999	78	265,926
3 under 4.....	213	1,049,719	576	2,590,622	434	1,942,305	4,239	19,019,224	1,938	4,205,501	2,786	12,587,295	56	249,594
4 under 5.....	706	5,082,103	1,618	11,509,754	1,106	7,828,219	11,545	82,534,866	2,484	17,603,216	7,376	52,327,057	134	946,167
5 under 10.....	356	4,370,742	629	7,707,499	1,444	5,393,228	4,915	59,893,116	946	11,519,830	3,543	43,498,673	46	589,397
10 under 15.....	199	3,464,560	367	6,283,994	253	4,363,476	2,690	46,436,738	487	8,414,106	1,975	34,122,806	33	580,743
15 under 25.....	130	2,083,528	218	4,814,765	162	3,617,738	1,627	36,330,502	318	7,125,477	1,366	30,665,746	12	283,356
25 under 50.....	280	10,033,435	386	13,138,199	350	12,399,631	3,033	104,456,530	657	22,775,769	2,905	102,260,740	39	1,416,827
50 under 100.....	175	12,109,081	153	10,411,363	206	14,097,733	1,307	89,526,620	310	21,183,530	1,720	119,852,500	19	1,281,373
100 under 250.....	121	18,496,638	55	8,641,215	139	24,247,310	588	87,900,756	169	23,698,622	1,172	180,763,211	4	644,194
250 under 500.....	37	12,232,026	10	3,304,091	65	22,477,310	143	49,966,752	38	13,174,776	384	138,818,759	2	(¹)
500 under 1,000.....	18	12,708,063	6	(¹)	46	31,814,435	55	38,756,343	14	10,109,708	219	132,673,467	1	(¹)
1,000 under 5,000.....	19	32,639,965	1	(¹)	50	102,596,005	34	61,182,354	12	21,229,313	174	331,912,440	1	(¹)
5,000 and over.....	2	16,410,231			6	95,534,285					18	304,580,767		
Classes grouped ¹				5,738,808										5,182,499
Total.....	4,280	134,442,622	9,674	82,487,933	9,522	333,528,435	71,746	738,694,530	19,472	179,229,587	64,477	1,566,677,299	1,898	12,303,456
Returns showing no income data—inactive corporations.....														
Grand total—Net income less deficit.....	603		1,490		2,031		3,282		3,851		16,803		18,392	
	7,801	29,226,401	20,035	68,059,693	23,662	1,000,700,440	134,769	287,597,453	42,064	54,997,563	153,182	2501,861,749	21,330	210,517,945

¹ Classes grouped to conceal the amount and identity of taxpayers.² Deficit.

TABLE 19.—*Assets and liabilities of corporations submitting balance sheets for 1930, by major industrial groups, showing the number of balance sheets and major items of assets and liabilities as of December 31, 1930, or at close of fiscal year nearest thereto; also grand totals for all returns for prior years*

[For text defining certain items and describing returns included, see pp. 1-4]

ALL RETURNS

Industrial groups	Number of returns filed ¹	Number of balance sheets	Total assets—total liabilities ²	Assets					Investments other than tax-exempt—Stocks, bonds, mortgages, loans, real estate, etc. ⁵	Capital assets—Real estate, buildings, and equipment (less depreciation)
				Cash ³	Notes and accounts receivable	Inventories	Tax-exempt investments ⁴			
Agriculture and related industries.....	9,906	7,862	\$2,031,253,461	\$40,844,422	\$219,217,716	\$196,271,948	\$22,375,650	\$239,712,132	\$1,188,436,398	
Mining and quarrying.....	12,233	10,025	11,395,273,284	331,294,603	730,448,249	444,283,378	179,719,845	1,554,324,373	7,259,110,823	
Manufacturing:										
Food products, beverages, and tobacco.....	14,617	13,240	9,203,376,579	582,473,021	1,221,287,553	1,697,352,342	152,535,803	1,098,419,049	3,577,320,820	
Textiles and their products.....	14,431	13,711	5,772,305,565	389,100,615	864,396,489	1,345,861,607	130,739,700	379,602,118	2,313,017,103	
Leather and its manufactures.....	2,409	2,318	1,081,285,707	82,296,400	225,807,879	356,811,182	17,197,540	74,192,303	255,037,872	
Rubber products.....	581	581	1,368,170,126	78,731,900	232,001,809	230,979,373	12,018,062	206,097,594	491,445,317	
Forest products.....	7,208	6,824	3,443,792,572	113,807,974	490,623,500	637,855,832	42,155,206	257,991,048	1,677,301,294	
Paper, pulp, and products.....	2,067	2,019	2,524,540,487	86,969,926	253,141,204	309,608,681	44,086,812	447,774,500	1,240,972,784	
Printing, publishing, and allied industries.....	11,369	10,259	3,025,405,894	140,036,324	431,705,048	198,994,811	89,208,168	450,941,160	951,092,877	
Chemicals and allied products.....	7,014	6,458	14,148,646,842	571,430,013	1,336,146,445	1,830,693,881	323,760,482	3,127,107,694	6,412,113,171	
Stone, clay, and glass products.....	4,245	4,245	2,458,814,202	115,061,017	230,494,361	350,422,391	74,523,864	153,139,509	1,363,508,918	
Metal and its products.....	20,692	19,260	22,465,717,715	1,643,665,651	3,015,984,302	3,741,327,132	856,262,388	2,750,353,522	9,885,220,394	
Manufacturing not elsewhere classified.....	7,198	6,090	2,513,115,646	156,224,614	428,564,803	476,904,494	57,757,977	287,133,481	790,154,019	
Total manufacturing.....	91,504	85,520	69,245,201,335	3,959,796,455	8,730,248,182	11,156,811,756	1,799,246,092	9,262,733,987	28,987,184,569	
Construction.....	18,545	16,496	3,012,394,588	214,600,488	800,458,054	248,404,355	108,259,750	445,372,794	896,349,007	
Transportation and other public utilities.....	21,631	17,248	80,478,534,938	1,693,070,175	3,669,633,319	973,053,614	216,150,713	14,288,980,935	55,060,339,479	
Trade.....	131,487	119,792	20,114,787,863	1,268,783,474	5,652,390,159	5,045,876,473	243,119,152	1,738,994,332	4,889,228,955	
Service—Professional, amusements, hotels, etc.....	38,213	30,312	7,518,330,106	291,908,183	686,337,999	240,877,658	43,198,112	1,661,493,626	3,879,694,926	
Finance—Banking, insurance, real estate and holding companies, stock and bond brokers, etc.....	136,579	114,275	140,035,298,064	13,206,804,369	39,158,404,423	461,635,582	7,612,088,307	54,523,400,933	18,792,420,032	
Nature of business not given.....	2,938	1,643	170,778,674	5,032,946	28,234,504	4,249,208	3,471,619	44,276,238	41,597,028	
Grand total.....	463,036	403,173	334,001,852,313	21,012,135,115	59,675,392,605	18,771,463,972	10,228,229,240	83,809,289,350	120,994,370,317	
Summary for preceding years:										
1929.....	456,021	398,815	335,777,909,511	22,371,167,749	66,810,443,619	21,910,972,773	10,338,363,877	55,844,147,801	116,446,100,356	
1928.....	443,611	384,548	307,218,376,558	21,952,413,960	62,804,363,919	20,751,291,561	10,116,160,404	55,060,339,479	109,931,469,720	
1927.....	425,675	379,156	287,542,317,222	16,851,216,594	50,959,387,033	21,005,344,454	9,780,520,513	55,060,339,479	104,945,293,326	
1926.....	455,320	359,449	262,178,684,379	16,804,531,067	23,551,610,003	20,939,026,826	8,694,433,351	55,060,339,479	97,523,460,990	

Industrial groups	Assets—Con.		Liabilities					Surplus and undivided profits less deficit
	Miscellaneous assets not distributed	Notes and accounts payable	Bonded debt and mortgages	Miscellaneous liabilities, not distributed	Capital stock		Deficit	
					Preferred	Common		
Agriculture and related industries.....	\$124,395,195	\$392,981,526	\$229,368,743	\$144,619,325	\$78,688,128	\$921,988,360	\$199,659,211	
Mining and quarrying.....	896,092,513	1,028,323,902	941,234,864	1,674,927,475	452,103,154	5,333,105,643	802,721,258	
Manufacturing:								
Food products, beverages, and tobacco.....	873,987,991	1,096,854,668	981,300,304	545,821,594	1,143,003,566	3,432,457,708	211,901,452	
Textiles and their products.....	349,587,933	877,320,533	251,983,168	294,533,696	830,950,158	2,382,157,949	336,391,879	
Leather and its manufactures.....	69,942,531	170,261,393	33,249,422	49,918,718	193,890,951	439,824,228	54,073,294	
Rubber products.....	116,896,071	147,233,433	267,755,002	57,445,211	270,713,247	515,123,189	72,485,842	
Forest products.....	224,057,698	530,085,637	259,567,314	203,407,341	215,671,116	1,206,843,758	193,434,399	
Paper, pulp, and products.....	141,996,580	228,202,125	337,306,440	109,788,543	311,991,545	963,143,397	28,816,323	
Printing, publishing, and allied industries.....	763,337,497	392,405,708	340,096,630	369,772,276	217,778,289	849,197,841	103,409,550	
Chemicals and allied products.....	847,389,156	1,246,462,377	1,151,426,046	947,511,430	738,975,036	6,656,128,812	4,016,278,267	
Stone, clay, and glass products.....	131,689,263	209,342,876	213,602,445	97,433,468	340,472,284	1,011,647,524	662,151,429	
Metal and its products.....	1,513,919,316	1,664,887,449	1,877,852,967	1,535,394,320	2,329,435,649	8,426,127,775	7,942,011,239	
Manufacturing not elsewhere classified.....	316,376,258	289,364,970	165,299,373	180,079,110	238,288,636	1,075,207,973	691,016,714	
Total manufacturing.....	5,349,180,294	6,852,421,169	5,879,439,111	4,391,105,707	6,837,170,477	27,017,860,154	20,147,791,220	
Construction.....	298,950,140	772,523,180	350,413,228	433,987,220	167,428,838	764,147,120	653,332,603	
Transportation and other public utilities.....	4,577,286,703	4,145,503,927	28,739,372,458	6,818,165,656	5,397,827,815	22,946,817,825	13,213,751,649	
Trade.....	1,226,395,318	5,029,443,351	1,330,864,426	961,273,366	1,845,062,076	7,328,414,871	4,476,001,810	
Service—Professional, amusements, hotels, etc.....	714,819,602	962,812,570	1,718,525,187	547,834,359	509,131,307	2,064,287,466	2,075,637,625	
Finance—Banking, insurance, real estate and holding companies, stock and bond brokers, etc.....	6,279,935,418	7,639,569,158	11,078,582,833	80,783,880,750	3,814,575,816	20,541,812,900	17,809,116,416	
Nature of business not given.....	43,916,531	46,107,739	13,879,882	12,576,613	14,069,154	148,590,686	24,788,691	
Grand total.....	19,510,971,714	26,869,686,522	50,281,680,732	95,768,370,471	19,116,686,765	87,067,025,025	61,631,986,108	
Summary for preceding years:								
1929.....	42,056,693,336	29,452,537,280	46,642,534,653	\$99,313,619,470	19,738,158,746	\$85,519,765,237	60,099,188,747	
1928.....	81,662,690,980	27,437,292,421	42,943,300,573	\$93,950,013,403	18,475,459,088	77,256,127,581	52,069,292,140	
1927.....	84,000,555,302	24,125,895,140	\$37,739,571,192	\$93,274,333,003	17,800,278,039	74,080,965,946	45,414,697,191	
1926.....	94,668,622,502	24,041,916,466	\$31,801,040,964	\$87,075,673,460	17,146,121,847	67,516,635,312	39,154,426,185	

For footnotes see p. 271.

TABLE 19.—Assets and liabilities of corporations submitting balance sheets for 1930, by major industrial groups, showing the number of balance sheets and major items of assets and liabilities as of December 31, 1930, or at close of fiscal year nearest thereto; also grand totals for all returns for prior years—Continued

RETURNS SHOWING NET INCOME

Industrial groups	Number of returns filed ¹	Number of balance sheets	Total assets—total liabilities ²	Assets					
				Cash ³	Notes and accounts receivable	Inventories	Tax-exempt investments ⁴	Investments other than tax-exempt—Stocks, bonds, mortgages, loans, real estate, etc. ⁵	Capital assets—Real estate, buildings, and equipment (less depreciation)
Agriculture and related industries.....	3, 475	2, 637	\$613, 263, 029	\$19, 369, 019	\$78, 989, 650	\$67, 366, 874	\$4, 789, 047	\$56, 012, 364	\$351, 582, 143
Mining and quarrying.....	4, 700	3, 826	4, 532, 606, 710	189, 739, 772	356, 473, 465	189, 309, 766	121, 267, 112	713, 456, 650	2, 694, 173, 975
Manufacturing:									
Food products, beverages, and tobacco.....	8, 092	7, 375	6, 224, 294, 125	492, 191, 848	772, 826, 021	1, 218, 270, 576	135, 992, 612	721, 274, 512	2, 231, 069, 693
Textiles and their products.....	5, 678	5, 404	1, 879, 999, 142	161, 010, 199	337, 404, 571	410, 806, 615	74, 663, 008	163, 086, 312	623, 223, 749
Leather and its manufactures.....	894	874	491, 507, 435	53, 950, 017	125, 325, 551	143, 486, 609	11, 165, 235	31, 855, 037	99, 470, 151
Rubber products.....	227	222	507, 825, 793	45, 564, 263	91, 850, 759	101, 907, 521	9, 763, 323	51, 379, 106	191, 692, 511
Forest products.....	2, 340	2, 209	939, 284, 246	45, 161, 314	171, 017, 737	182, 921, 280	19, 670, 582	96, 273, 537	384, 312, 224
Paper, pulp, and products.....	1, 114	1, 095	1, 397, 741, 757	65, 335, 253	132, 532, 803	196, 779, 175	40, 237, 535	155, 303, 893	723, 076, 796
Printing, publishing, and allied industries.....	6, 098	5, 527	2, 422, 244, 669	119, 658, 355	321, 956, 194	140, 797, 006	83, 867, 848	399, 705, 099	744, 661, 970
Chemicals and allied products.....	3, 287	3, 062	11, 873, 747, 474	494, 599, 232	1, 099, 350, 153	1, 486, 765, 449	307, 242, 346	2, 925, 592, 453	4, 972, 965, 745
Stone, clay, and glass products.....	1, 805	1, 704	1, 621, 924, 922	88, 219, 902	1, 153, 974, 633	216, 122, 337	56, 035, 302	139, 812, 301	896, 764, 249
Metal and its products.....	8, 188	7, 898	16, 824, 659, 012	1, 320, 010, 804	2, 265, 292, 801	2, 480, 378, 262	722, 212, 727	2, 257, 645, 971	6, 959, 424, 153
Manufacturing not elsewhere classified.....	2, 918	2, 737	1, 175, 247, 888	96, 867, 713	221, 520, 355	240, 762, 683	40, 764, 519	123, 030, 193	352, 472, 155
Total manufacturing.....	40, 641	38, 137	45, 338, 476, 463	2, 982, 598, 900	5, 693, 051, 628	6, 818, 997, 513	1, 501, 615, 037	7, 094, 938, 414	18, 185, 135, 396
Construction.....	8, 871	7, 921	1, 941, 246, 504	166, 847, 417	520, 229, 746	145, 410, 012	85, 855, 211	331, 135, 058	530, 913, 638
Transportation and other public utilities.....	12, 109	9, 646	63, 895, 826, 772	1, 337, 407, 475	2, 868, 168, 331	783, 761, 077	179, 180, 493	11, 988, 843, 502	43, 710, 873, 403
Trade.....	59, 741	54, 742	11, 659, 002, 879	876, 794, 902	3, 280, 967, 523	2, 798, 360, 198	173, 714, 855	1, 025, 222, 638	2, 931, 041, 810
Service—Professional, amusements, hotels, etc.....	18, 741	14, 773	4, 670, 194, 137	221, 904, 895	460, 105, 643	177, 246, 920	26, 881, 544	1, 402, 710, 557	2, 002, 202, 398
Finance—Banking, insurance, real estate and holding companies, stock and bond brokers, etc.....	72, 102	60, 577	86, 257, 348, 290	8, 632, 603, 879	25, 652, 366, 656	137, 135, 115	4, 704, 786, 719	33, 914, 107, 975	9, 621, 406, 160
Nature of business not given.....	1, 040	512	38, 075, 541	2, 807, 067	10, 457, 455	896, 166	413, 265	9, 004, 301	8, 558, 335
Grand total.....	221, 420	192, 821	218, 966, 040, 316	14, 450, 043, 326	38, 920, 870, 097	11, 118, 483, 641	6, 798, 503, 283	56, 505, 451, 439	80, 035, 887, 258

Industrial groups	Assets—Con.		Liabilities						
	Miscellaneous assets not distributed	Notes and accounts payable	Bonded debt and mortgages	Miscellaneous liabilities not distributed	Capital stock		Surplus and undivided profits	Deficit	Surplus and undivided profits less deficit
					Preferred	Common			
Agriculture and related industries.....	\$35,153,923	\$91,373,990	\$38,250,829	\$33,716,263			\$189,990,218	\$23,000,847	\$166,389,371
Mining and quarrying.....	298,185,990	278,586,740	320,632,514	576,464,529			1,473,047,728	147,456,939	1,325,590,788
Manufacturing:									
Food products, beverages, and tobacco.....	632,698,893	509,338,461	491,902,016	381,643,260			1,772,762,058	22,636,686	1,750,125,372
Textiles and their products.....	103,802,688	224,272,236	44,778,671	103,534,197			591,695,665	19,633,070	572,062,595
Leather and its manufactures.....	26,254,835	48,807,244	7,498,516	17,451,398			152,091,358	1,743,912	150,347,446
Rubber products.....	15,698,280	25,884,107	81,179,598	19,901,549			126,007,646	1,250,101	124,757,545
Forest products.....	39,927,572	115,275,828	34,558,932	50,840,021			354,468,324	13,605,841	340,862,483
Paper, pulp, and products.....	84,476,302	90,734,436	130,394,789	61,223,205			568,809,645	3,633,987	397,564,658
Printing, publishing, and allied industries.....	611,598,197	223,181,391	252,009,459	323,261,910			847,945,805	14,772,306	833,173,499
Chemicals and allied products.....	587,232,096	733,988,084	867,222,710	746,476,923			3,524,073,696	31,113,847	3,492,959,849
Stone, clay, and glass products.....	70,996,178	99,561,731	116,607,369	57,579,773			496,292,646	7,062,741	489,229,905
Metal and its products.....	819,694,294	960,996,351	1,082,334,356	1,139,767,469			6,430,567,248	42,093,119	6,388,474,129
Manufacturing not elsewhere classified.....	99,830,270	100,531,441	39,534,087	99,631,005			433,521,046	7,730,500	425,790,546
Total manufacturing.....	3,112,149,575	3,132,571,310	3,148,021,133	3,001,310,710			15,130,624,137	165,276,110	14,965,348,027
Construction.....	160,855,422	467,623,066	220,191,884	284,935,421			467,531,928	20,158,002	447,373,926
Transportation and other public utilities.....	3,007,592,491	2,941,147,910	22,182,068,910	4,757,058,433			10,792,906,387	153,105,586	10,639,890,801
Trade.....	572,900,953	2,560,567,289	640,712,043	516,206,850			3,155,907,005	81,866,191	3,074,040,814
Service—Professional, amusement, hotels, etc.....	379,082,180	451,079,381	797,229,362	270,777,726			1,750,427,594	65,141,351	1,685,286,243
Finance—Banking, insurance, real estate and holding companies, stock and bond brokers, etc.....	3,594,941,786	3,146,986,561	4,932,312,914	55,942,102,940				273,534,809	10,639,587,424
Nature of business not given.....	5,938,952	9,678,711	3,118,439	2,570,928			6,912,197	18,397,311	6,11,485,114
Grand total.....	11,136,801,272	13,079,614,949	32,282,538,028	65,385,143,800			43,880,559,427	948,537,146	42,932,022,281

For footnotes see p. 271.

TABLE 19.—Assets and liabilities of corporations submitting balance sheets for 1930, by major industrial groups, showing the number of balance sheets and major items of assets and liabilities as of December 31, 1930, or at close of fiscal year nearest thereto; also grand totals for all returns for prior years—Continued

RETURNS SHOWING NO NET INCOME

Industrial groups	Number of returns filed ¹	Number of balance sheets	Total assets—total liabilities ²	Assets					Investments other than tax-exempt—Stocks, bonds, mortgages, loans, real estate, etc. ⁵	Capital assets—Real estate, buildings, and equipment (less depreciation)
				Cash ³	Notes and accounts receivable	Inventories	Tax-exempt investments ⁴			
Agriculture and related industries.....	6, 431	5, 175	\$1, 417, 990, 441	\$21, 475, 403	\$140, 228, 066	\$128, 905, 074	\$17, 586, 603	\$183, 699, 768	\$836, 854, 255	
Mining and quarrying.....	7, 533	6, 199	6, 862, 666, 574	141, 554, 831	373, 974, 754	254, 973, 612	58, 452, 733	840, 867, 743	4, 564, 936, 348	
Manufacturing:										
Food products, beverages, and tobacco	6, 525	5, 865	2, 979, 082, 454	90, 281, 173	448, 461, 532	479, 081, 766	16, 543, 191	377, 144, 537	1, 346, 251, 127	
Textiles and their products.....	8, 753	8, 247	3, 892, 306, 423	228, 090, 416	526, 991, 918	935, 054, 992	56, 076, 692	216, 515, 806	1, 683, 791, 354	
Leather and its manufactures.....	1, 515	1, 444	589, 778, 272	28, 346, 383	100, 482, 328	213, 824, 573	6, 032, 305	42, 337, 266	155, 567, 721	
Rubber products.....	354	334	860, 344, 333	33, 167, 637	140, 131, 020	129, 071, 852	2, 254, 739	154, 718, 488	299, 752, 806	
Forest products.....	4, 868	4, 615	2, 504, 508, 326	68, 646, 660	319, 605, 763	454, 934, 572	22, 484, 624	161, 717, 511	1, 292, 989, 070	
Paper, pulp, and products.....	4, 863	924	1, 126, 798, 730	21, 624, 673	120, 608, 401	112, 829, 506	3, 849, 277	292, 470, 607	517, 895, 988	
Printing, publishing and allied industries.....	5, 271	4, 732	603, 161, 225	20, 377, 969	109, 838, 854	58, 197, 805	5, 340, 320	51, 236, 070	206, 430, 907	
Chemicals and allied products.....	3, 727	3, 396	2, 574, 869, 368	76, 836, 781	236, 796, 292	343, 928, 432	16, 518, 136	201, 515, 241	1, 439, 147, 426	
Stone, clay, and glass products.....	2, 713	2, 541	836, 919, 280	26, 841, 115	76, 524, 497	114, 800, 054	18, 488, 652	43, 327, 208	496, 744, 669	
Metal and its products.....	11, 904	11, 332	6, 581, 058, 703	323, 657, 847	750, 691, 501	1, 260, 948, 880	133, 049, 661	492, 689, 551	2, 925, 796, 241	
Manufacturing not elsewhere classified.....	4, 280	3, 953	1, 337, 867, 758	59, 356, 901	207, 044, 448	236, 141, 811	16, 993, 458	164, 103, 288	437, 681, 864	
Total manufacturing.....	50, 863	47, 383	23, 886, 724, 872	977, 227, 555	3, 037, 196, 554	4, 337, 814, 243	287, 631, 055	2, 197, 775, 573	10, 802, 049, 173	
Construction.....	9, 674	8, 575	1, 071, 148, 084	47, 753, 071	280, 228, 308	102, 994, 343	22, 404, 539	114, 237, 736	365, 435, 369	
Transportation and other public utilities.....	9, 522	7, 602	16, 582, 708, 166	335, 662, 700	801, 458, 988	189, 292, 537	36, 970, 220	2, 300, 137, 433	11, 349, 466, 076	
Trade.....	71, 746	65, 050	8, 455, 784, 984	391, 988, 572	2, 371, 422, 636	2, 247, 516, 275	69, 404, 297	763, 771, 694	1, 988, 187, 145	
Service—Professional, amusements, hotels, etc.....	19, 472	15, 539	2, 848, 135, 969	70, 003, 288	226, 172, 356	63, 630, 738	16, 316, 568	258, 783, 069	1, 877, 492, 528	
Finance—Banking, insurance, real estate and holding companies, stock and bond brokers, etc.....	64, 477	53, 698	53, 777, 949, 774	4, 574, 200, 490	13, 506, 037, 767	324, 500, 467	2, 907, 901, 588	20, 609, 292, 958	9, 171, 022, 872	
Nature of business not given.....	1, 898	1, 131	132, 703, 133	2, 225, 879	17, 777, 049	3, 353, 042	3, 058, 354	35, 271, 937	33, 039, 293	
Grand total.....	241, 616	210, 352	115, 035, 811, 997	6, 562, 091, 789	20, 754, 522, 508	7, 652, 980, 331	3, 429, 725, 957	27, 303, 837, 911	40, 958, 483, 059	

Industrial groups	Assets—Con.		Liabilities				Surplus and undivided profits less deficit
	Miscellaneous assets not distributed	Notes and accounts payable	Bonded debt and mortgages	Miscellaneous liabilities not distributed	Capital stock	Surplus and undivided profits	
					Preferred	Common	Deficit
Agriculture and related industries.....	\$89, 241, 272	\$301, 007, 536	\$191, 117, 914	\$110, 903, 062	\$54, 524, 754	\$602, 619, 167	\$176, 058, 364
Mining and quarrying.....	627, 906, 523	749, 737, 162	620, 602, 350	1, 098, 462, 946	229, 672, 872	3, 524, 203, 787	655, 264, 319
Manufacturing:							
Food products, beverages, and tobacco.....	221, 319, 128	587, 516, 207	489, 398, 288	164, 178, 334	491, 064, 849	993, 111, 409	189, 264, 766
Textiles and their products.....	243, 785, 245	638, 048, 297	297, 204, 407	190, 999, 490	603, 280, 851	1, 608, 469, 813	316, 738, 809
Leather and its manufactures.....	43, 687, 696	121, 454, 149	25, 760, 406	32, 467, 320	123, 622, 729	242, 789, 819	62, 320, 882
Rubber products.....	101, 227, 791	121, 349, 326	186, 575, 404	37, 543, 662	113, 365, 845	422, 104, 597	71, 235, 741
Forest products.....	184, 130, 128	414, 809, 809	225, 008, 382	152, 567, 320	172, 085, 804	912, 682, 028	807, 183, 481
Paper, pulp, and products.....	57, 520, 276	137, 467, 089	206, 911, 651	48, 565, 338	162, 976, 825	394, 333, 448	179, 828, 538
Printing, publishing, and allied industries.....	151, 739, 300	169, 224, 317	88, 087, 141	46, 510, 366	54, 098, 555	221, 659, 195	25, 182, 336
Chemicals and allied products.....	260, 157, 060	512, 474, 293	284, 203, 336	201, 034, 507	261, 643, 569	1, 100, 360, 371	88, 637, 244
Stone, clay, and glass products.....	60, 693, 085	109, 781, 145	96, 995, 076	39, 853, 695	148, 028, 271	345, 145, 393	68, 743, 083
Metal and its products.....	694, 225, 022	703, 891, 098	795, 518, 611	395, 626, 831	790, 777, 741	2, 711, 698, 976	327, 898, 565
Manufacturing not elsewhere classified.....	216, 545, 988	188, 833, 529	125, 704, 686	80, 448, 105	127, 511, 563	676, 224, 837	118, 410, 630
Total manufacturing.....	2, 257, 090, 719	3, 719, 849, 859	2, 731, 417, 978	1, 389, 794, 997	3, 055, 165, 062	9, 688, 639, 686	5, 017, 167, 083
Construction:							
Transportation and other public utilities.....	138, 094, 718	304, 900, 114	130, 221, 344	149, 051, 799	59, 114, 320	351, 339, 431	109, 279, 599
Trade.....	1, 569, 694, 212	1, 204, 356, 017	6, 557, 303, 548	2, 061, 107, 223	1, 099, 604, 189	3, 869, 380, 733	2, 420, 755, 262
Service — Professional, amusements, hotels, etc.....	653, 494, 365	2, 468, 876, 071	690, 162, 383	445, 006, 516	787, 602, 793	3, 518, 998, 262	1, 320, 094, 805
Finance — Banking, insurance, real estate and holding companies, stock and bond brokers, etc.....	335, 737, 422	511, 733, 189	921, 295, 825	277, 056, 633	247, 214, 974	860, 382, 374	325, 210, 031
Nature of business not given.....	2, 684, 993, 632	4, 492, 582, 597	6, 146, 269, 919	24, 841, 777, 810	2, 030, 500, 449	10, 729, 529, 816	6, 895, 994, 183
	37, 977, 579	36, 429, 028	10, 761, 443	10, 095, 685	11, 381, 053	117, 116, 210	17, 876, 494
Grand total.....	8, 374, 170, 442	13, 790, 071, 573	17, 999, 142, 704	30, 383, 226, 671	7, 574, 781, 066	33, 322, 209, 466	5, 785, 046, 164

¹ Excludes returns for inactive corporations.

² Less deficit.

³ Includes cash in fill and deposits in bank.

⁴ Includes obligations of States and Territories or minor political subdivisions, securities issued under the Federal farm loan act, and obligations of the United States or its possessions.

⁵ "Investments other than tax-exempt", not segregated from "Miscellaneous assets not distributed" prior to 1929; for explanation of change in classification for 1930 see p. 26.

⁶ Revised. For text explaining revisions, see p. 28 of this report and p. 33 of 1928 report.

⁷ Deficit.

TABLE 20.—Assets and liabilities of corporations submitting balance sheets for 1930, by net income and deficit classes, showing the number of balance sheets and the major items of assets and liabilities as of December 31, 1930, or at close of fiscal year nearest thereto

[For text defining certain items and describing returns included, see pp. 1-4]

RETURNS SHOWING NET INCOME

Net income and deficit classes (Thousands of dollars)	Number of balance sheets	Cash ¹	Notes and accounts receivable	Inventories	Tax-exempt investments ²	Investments, other than tax-exempt— Stocks, bonds, mortgages, loans, real estate, etc.	Capital as- sets—Real estate, build- ings, and equipment (less depre- ciation)	Miscellaneous assets not distributed	Total assets ³
Under 1.....	55, 108	\$293, 304, 965	\$1, 127, 089, 003	\$326, 648, 717	\$109, 473, 248	\$707, 190, 763	\$1, 573, 091, 215	\$346, 640, 148	\$4, 483, 438, 059
1 under 2.....	31, 774	249, 186, 012	1, 042, 903, 829	283, 225, 318	111, 094, 568	593, 423, 388	1, 304, 144, 969	258, 679, 755	3, 842, 657, 839
2 under 3.....	28, 882	311, 077, 039	1, 250, 943, 225	322, 744, 628	135, 611, 119	678, 488, 020	1, 413, 339, 881	266, 506, 711	4, 378, 710, 623
3 under 4.....	13, 889	190, 926, 688	765, 152, 384	198, 193, 964	76, 576, 458	395, 814, 572	779, 998, 307	121, 506, 090	2, 529, 168, 463
4 under 5.....	8, 037	175, 378, 865	651, 073, 636	149, 119, 101	63, 592, 232	353, 006, 894	706, 900, 818	109, 445, 226	2, 208, 696, 772
5 under 10.....	19, 174	610, 199, 933	2, 242, 086, 198	426, 920, 507	250, 110, 538	1, 372, 594, 905	1, 779, 932, 441	380, 988, 895	7, 062, 833, 417
10 under 15.....	8, 774	353, 156, 651	1, 392, 096, 952	296, 713, 733	168, 439, 371	757, 952, 026	1, 273, 015, 256	180, 594, 112	4, 536, 968, 101
15 under 20.....	5, 287	265, 174, 955	1, 036, 140, 746	211, 497, 917	113, 993, 029	737, 419, 278	999, 700, 314	200, 548, 695	3, 584, 476, 934
20 under 25.....	3, 921	225, 624, 261	831, 551, 875	216, 091, 068	136, 454, 084	610, 363, 604	861, 255, 982	123, 266, 015	3, 104, 611, 889
25 under 50.....	7, 276	661, 678, 042	2, 331, 433, 167	489, 507, 336	335, 122, 956	1, 975, 995, 751	2, 294, 777, 320	391, 138, 068	8, 449, 652, 640
50 under 100.....	4, 822	875, 579, 322	2, 781, 708, 633	637, 874, 486	473, 045, 526	2, 140, 961, 180	2, 641, 414, 022	482, 772, 511	10, 033, 355, 680
100 under 250.....	3, 216	1, 081, 085, 904	3, 411, 054, 913	804, 473, 282	556, 990, 287	3, 533, 038, 908	4, 218, 493, 109	832, 378, 142	14, 347, 524, 545
250 under 500.....	1, 247	1, 205, 711, 899	3, 072, 732, 496	567, 818, 589	621, 201, 412	3, 331, 505, 447	4, 181, 751, 232	670, 478, 366	13, 651, 259, 541
500 under 1,000.....	685	1, 039, 411, 422	2, 310, 486, 243	782, 369, 478	535, 554, 397	3, 552, 137, 727	4, 643, 564, 777	1, 066, 561, 878	13, 930, 075, 922
1,000 under 5,000.....	571	3, 235, 028, 863	7, 494, 573, 902	1, 860, 726, 367	1, 285, 225, 791	12, 345, 088, 693	19, 276, 721, 285	2, 857, 884, 778	48, 345, 220, 679
5,000 and over.....	158	3, 677, 503, 505	7, 089, 782, 895	3, 544, 559, 150	1, 826, 016, 267	23, 285, 400, 283	32, 117, 706, 330	2, 847, 411, 882	74, 388, 380, 312
Total.....	192, 821	14, 450, 043, 326	38, 920, 870, 097	11, 118, 483, 641	6, 798, 503, 283	56, 505, 451, 439	80, 035, 887, 258	11, 136, 801, 272	218, 966, 040, 316

Net income and deficit classes (Thousands of dollars)	Notes and ac- counts payable	Bonded debt and mortgages	Miscellaneous liabilities not distributed	Capital stock		Surplus and un- divided profits	Deficit	Surplus and un- divided profits less deficit	Total liabili- ties ^a
				Preferred	Common				
Under 1.....	\$651,178,165	\$560,434,755	\$1,008,373,743	\$156,749,793	\$1,598,021,927	\$631,155,227	\$212,475,551	\$418,679,676	\$4,483,438,059
1 under 2.....	535,692,200	405,397,457	1,058,079,969	119,916,323	1,126,486,080	587,200,786	80,044,976	507,155,810	3,842,657,839
2 under 3.....	581,800,024	538,637,232	1,283,814,822	143,302,802	1,206,317,230	696,416,249	75,097,456	621,318,793	4,378,710,623
3 under 4.....	346,182,693	276,073,802	776,232,829	73,950,502	716,605,630	386,908,888	48,795,881	338,113,007	2,528,168,463
4 under 5.....	210,925,719	241,880,416	772,065,125	63,639,118	570,315,804	380,883,934	31,013,344	349,870,590	2,208,696,772
5 under 10.....	684,492,353	577,994,704	2,755,114,329	240,900,452	1,724,316,562	1,160,234,087	80,249,070	1,079,985,017	7,062,833,417
10 under 15.....	408,010,573	374,750,053	1,628,669,177	202,368,646	1,127,754,803	838,250,535	42,835,686	795,414,849	4,536,968,101
15 under 20.....	351,862,756	377,889,500	1,183,354,095	197,043,109	899,375,955	614,034,986	39,083,467	574,951,519	3,584,476,934
20 under 25.....	278,093,657	264,802,559	1,083,563,582	158,793,389	742,455,140	597,508,722	20,605,160	576,903,562	3,104,611,889
25 under 50.....	656,549,104	804,987,086	2,863,619,218	470,918,144	2,038,605,625	1,668,790,789	53,817,326	1,614,973,463	8,449,652,640
50 under 100.....	716,273,238	960,140,916	3,492,223,396	574,154,272	2,250,456,983	2,087,162,974	47,056,099	2,040,106,875	10,033,355,680
100 under 250.....	943,930,989	1,561,565,353	4,498,949,261	913,681,736	3,563,741,225	3,039,012,505	83,356,614	2,955,655,891	14,437,524,545
250 under 500.....	781,404,349	1,598,841,569	4,747,035,331	873,645,009	3,950,253,125	2,631,143,001	31,062,943	2,600,080,058	13,651,259,441
500 under 1,000.....	642,765,313	1,667,149,548	4,091,039,059	899,821,871	3,139,625,275	3,500,193,084	10,518,228	3,489,674,856	13,930,075,922
1,000 under 5,000.....	2,406,691,570	9,423,071,647	13,838,236,340	3,503,785,309	10,506,671,144	8,740,035,966	73,282,297	8,666,773,669	48,345,229,679
5,000 and over.....	2,885,332,246	12,558,901,411	20,212,763,524	2,945,235,524	19,483,783,051	16,321,607,604	13,243,048	16,302,364,556	74,388,380,312
Total.....	13,079,614,949	32,282,538,028	65,385,143,800	11,541,905,609	53,744,815,559	43,880,559,427	948,537,146	42,932,022,281	218,966,040,316

For footnotes see p. 275.

TABLE 20.—Assets and liabilities of corporations submitting balance sheets for 1930, by net income and deficit classes, showing the number of balance sheets and the major items of assets and liabilities as of December 31, 1930, or at close of fiscal year nearest thereto—Continued

RETURNS SHOWING NO NET INCOME

Net income and deficit classes (Thousands of dollars)	Number of balance sheets	Cash ¹	Notes and accounts receivable	Inventories	Tax-exempt investments ²	Investments, other than tax-exempt— Stocks, bonds, mortgages, loans, real estate, etc.	Capital as- sets—Real estate, build- ings, and equipment (less depre- ciation)	Miscellaneous assets not distributed	Total assets ³
Under 1.....	52 315	\$209,155,561	\$943,857,483	\$297,434,697	\$100,978,830	\$826,881,393	\$1,680,712,011	\$419,510,137	\$4,448,530,112
1 under 2.....	28 152	162,545,088	664,908,857	218,654,056	81,687,453	458,116,902	1,021,969,839	261,664,506	2,869,546,701
2 under 3.....	19 721	147,718,001	549,313,965	194,271,239	81,403,948	372,786,190	853,275,120	175,382,564	2,374,150,327
3 under 4.....	14 917	105,264,476	448,692,650	165,218,584	60,736,296	338,022,964	757,295,837	155,097,351	2,030,328,158
4 under 5.....	11 222	133,386,053	477,636,519	134,289,357	69,886,823	319,516,361	613,238,701	176,582,411	1,930,536,225
5 under 10.....	31 411	403,262,069	1,564,454,328	561,543,773	275,857,968	1,155,288,452	2,464,824,749	570,026,001	6,995,257,370
10 under 15.....	14 645	271,001,969	1,237,571,254	374,673,800	156,390,417	851,797,154	1,721,830,387	437,052,677	5,070,323,649
15 under 20.....	8 351	185,706,515	726,068,671	306,851,811	122,625,590	728,751,290	1,553,541,085	308,849,942	3,929,393,504
20 under 25.....	5 441	162,700,844	598,542,725	231,767,595	90,810,140	584,375,773	937,918,900	234,718,026	2,840,839,004
25 under 50.....	11 712	510,701,673	1,921,988,665	745,463,291	355,582,476	2,271,888,037	3,060,023,466	907,580,174	9,768,227,782
50 under 100.....	6 342	596,430,453	1,987,322,644	763,100,900	271,559,471	2,112,277,503	4,027,444,133	817,495,510	10,575,630,614
100 under 250.....	3 830	1,185,614,434	3,456,994,462	899,626,037	536,810,509	3,198,772,758	4,355,298,850	812,860,758	14,445,977,838
250 under 500.....	1 188	494,237,717	1,553,799,341	725,952,372	254,047,566	2,160,961,432	3,056,588,343	751,289,169	8,996,875,940
500 under 1,000.....	601	625,662,159	1,738,034,643	644,398,897	404,217,910	4,698,299,566	3,327,924,669	554,845,973	11,993,383,817
1,000 under 5,000.....	464	1,106,433,314	2,484,577,027	1,010,618,637	513,456,868	5,317,442,239	7,312,765,540	1,485,321,530	19,230,615,155
5,000 and over.....	40	256,266,472	400,759,974	409,103,254	23,673,662	1,908,659,897	4,217,830,829	318,893,713	7,535,193,801
Total.....	210,352	6,562,091,789	20,754,522,503	7,652,980,331	3,429,725,957	27,303,837,911	40,958,483,059	8,374,170,442	115,035,811,997
Grand total.....	403,173	21,012,135,115	59,675,392,605	18,771,463,972	10,228,229,240	83,809,259,350	120,994,370,317	19,510,971,714	334,001,852,313

Net income and deficit classes (Thousands of dollars)	Notes and ac- counts payable	Bonded debt and mortgages	Miscellaneous liabilities not distributed	Capital stock		Surplus and un- divided profits	Deficit	Surplus and un- divided profits less deficit	Total liabili- ties ^a
				Preferred	Common				
Under 1.....	\$659, 679, 319	\$557, 626, 600	\$1, 003, 365, 790	\$151, 739, 888	\$1, 827, 280, 464	\$579, 141, 941	\$330, 303, 890	\$248, 838, 051	\$4, 448, 530, 112
1 under 2.....	425, 985, 506	376, 465, 140	748, 146, 439	108, 943, 145	1, 045, 447, 008	368, 929, 534	204, 370, 071	164, 559, 463	2, 869, 546, 701
2 under 3.....	368, 276, 716	354, 292, 363	602, 511, 811	93, 752, 494	1, 813, 345, 286	284, 046, 424	142, 074, 767	141, 971, 657	2, 374, 150, 327
3 under 4.....	349, 356, 765	256, 520, 285	483, 554, 293	83, 081, 956	736, 420, 714	269, 720, 136	148, 325, 991	121, 394, 145	2, 030, 328, 158
4 under 5.....	280, 382, 214	216, 483, 082	629, 311, 910	82, 507, 071	626, 698, 693	220, 058, 146	124, 904, 891	95, 153, 255	1, 930, 536, 225
5 under 10.....	1, 096, 636, 361	972, 287, 146	1, 884, 800, 255	301, 050, 411	2, 279, 796, 660	909, 077, 749	448, 391, 212	460, 686, 537	6, 936, 257, 370
10 under 15.....	815, 258, 975	707, 831, 291	1, 387, 490, 153	256, 033, 253	1, 595, 259, 482	623, 668, 213	315, 217, 718	308, 450, 495	5, 070, 323, 649
15 under 20.....	545, 663, 362	563, 027, 371	1, 021, 272, 352	193, 050, 434	1, 290, 377, 514	562, 862, 146	246, 857, 675	316, 004, 471	3, 929, 395, 504
20 under 25.....	427, 281, 326	357, 811, 388	761, 234, 502	164, 828, 729	942, 924, 902	381, 329, 894	194, 571, 737	186, 758, 157	2, 840, 839, 004
25 under 50.....	1, 502, 908, 967	1, 195, 229, 145	2, 529, 144, 196	631, 464, 615	3, 044, 600, 940	1, 458, 726, 232	592, 846, 313	865, 879, 919	9, 769, 227, 782
50 under 100.....	1, 252, 932, 420	1, 907, 617, 950	2, 705, 061, 538	846, 339, 990	2, 920, 062, 404	1, 519, 546, 822	576, 930, 510	942, 616, 312	10, 575, 630, 614
100 under 250.....	1, 565, 645, 937	1, 966, 503, 443	4, 740, 789, 259	1, 062, 743, 401	3, 676, 020, 661	2, 143, 693, 206	709, 418, 969	1, 434, 275, 137	14, 445, 977, 838
250 under 500.....	961, 924, 599	1, 561, 532, 125	2, 886, 110, 187	815, 363, 370	2, 217, 804, 034	1, 487, 775, 243	433, 633, 618	1, 034, 141, 625	8, 996, 875, 940
500 under 1,000.....	1, 059, 643, 979	1, 462, 950, 196	3, 176, 766, 876	937, 932, 876	3, 144, 065, 380	2, 593, 266, 207	381, 241, 697	2, 021, 024, 510	11, 993, 353, 817
1,000 under 5,000.....	1, 837, 477, 582	4, 095, 326, 006	5, 113, 375, 100	1, 412, 730, 180	4, 730, 242, 401	2, 713, 350, 812	681, 886, 926	2, 031, 463, 886	19, 230, 615, 155
5,000 and over.....	621, 017, 543	1, 447, 639, 173	1, 209, 252, 010	433, 219, 253	2, 441, 862, 923	1, 636, 233, 976	254, 071, 079	1, 382, 162, 897	7, 555, 193, 801
Total.....	13, 790, 071, 573	17, 999, 142, 704	30, 383, 226, 671	7, 574, 781, 065	33, 322, 209, 466	17, 751, 426, 681	5, 785, 046, 164	11, 966, 380, 517	115, 035, 811, 997
Grand total.....	26, 869, 686, 522	50, 281, 680, 732	95, 768, 370, 471	19, 116, 686, 765	87, 067, 025, 025	61, 031, 986, 108	6, 733, 583, 310	54, 898, 402, 798	334, 001, 852, 313

¹ Includes cash in till and deposits in bank.² Includes obligations of States and Territories or minor political subdivisions, securities issued under the Federal farm loan act, and obligations of the United States or its pos- sessions.³ Less deficit.

TABLE 21.—Consolidated corporation returns for 1930 by major industrial groups, showing analysis of compiled receipts and statutory deductions; also net profit or deficit, net income, tax, and net profit after deducting tax

[For text defining certain items and describing returns included, see pp. 1-4, 28-29]

PART 1.—ALL CONSOLIDATED RETURNS

Distribution	Aggregate	Agriculture and related industries	Mining and quarrying	Manufacturing			
				Total manufacturing	Food products, beverages, and tobacco	Textiles and their products	Leather and its manufactures
A. Receipts, taxable income:							
Gross sales.....	\$45,132,514,163	\$144,558,175	\$1,546,572,114	\$33,858,116,334	\$8,152,940,921	\$1,453,551,003	\$592,851,980
Profit or loss from sales—							
Returns showing profit.....	10,408,282,296	91,372,616	406,581,482	7,732,730,166	1,613,558,323	255,717,590	112,538,915
Returns showing loss.....	29,161,146	90,394,737	2,170,965	22,324,771	1,463,480	6,327,357	4,008,276
Profits less losses ¹	10,439,101,160	90,394,737	404,410,527	7,750,396,395	1,612,104,835	250,390,233	108,530,670
Gross profit from operations other than amounts tabulated as gross sales.....	14,376,845,684	5,608,160	47,625,451	462,570,511	35,683,393	10,922,822	3,240,166
Interest.....	1,377,671,120	3,624,637	17,247,710	291,730,948	49,855,424	8,871,270	2,880,131
Rents.....	1,663,280,129	2,385,253	18,212,703	120,361,017	12,133,958	8,694,562	1,588,486
Profits from sale of real estate, stocks, bonds, and other capital assets.....	288,999,726	1,298,389	45,208,246	78,895,942	3,910,045	1,478,359	674,298
Miscellaneous receipts.....	2,476,391,094	42,528,377	35,538,993	1,247,216,981	52,624,781	12,524,071	2,799,472
B. Receipts, tax-exempt income:							
Dividends on capital stock of domestic corporations.....	1,590,445,551	3,206,598	38,980,299	461,017,112	32,240,149	4,387,627	969,121
Interest on Federal, State, and municipal bonds.....	189,484,567	403,458	6,629,989	48,780,714	4,038,302	2,624,237	292,620
C. Total compiled receipts ²	66,095,632,034	203,584,047	1,756,015,505	36,568,680,559	8,343,446,973	1,503,053,971	605,296,274
D. Statutory deductions:							
Cost of goods sold.....	34,802,053,268	54,163,436	1,142,171,677	26,206,358,992	6,609,330,335	1,204,118,696	494,362,763
Compensation of officers.....	469,480,995	1,832,022	14,979,799	229,521,649	37,302,568	21,423,586	4,863,092
Interest paid.....	2,477,572,314	5,865,838	52,366,067	448,068,972	86,594,745	19,645,458	5,151,894
Taxes paid other than income tax.....	1,245,214,505	9,870,156	48,570,490	387,384,190	47,032,981	17,244,748	4,349,434
Bad debts.....	289,297,600	4,964,347	5,837,845	131,976,457	16,822,485	9,398,181	3,760,762
Depreciation.....	2,344,541,871	13,506,529	105,453,981	1,164,149,930	126,800,443	47,021,219	8,889,494
Depletion.....	329,189,900	1,375,883	96,103,923	204,271,118	351,090	17,476	779,534
Loss from sale of real estate, stocks, and bonds.....	265,062,409	1,888,925	10,754,786	96,184,884	22,924,888	4,658,219	779,534
Miscellaneous deductions.....	20,234,963,343	101,400,509	239,514,227	6,205,230,765	1,088,220,307	234,117,331	83,311,405
E. Total statutory deductions.....	62,457,376,205	194,867,645	1,715,772,795	35,073,147,247	8,085,379,842	1,557,644,914	605,468,378
F. Compiled net profit less net deficit.....	3,638,255,829	8,716,402	40,242,710	1,495,542,312	308,067,131	\$54,590,943	\$172,104

G. Less tax-exempt interest and dividends on capital stock of domestic corporations to arrive at statutory net income.....	1, 779, 930, 118	3, 610, 056	45, 610, 288	509, 797, 826	36, 298, 451	7, 011, 864	1, 261, 741
II. Statutory net income less statutory net deficit.....	1, 858, 325, 711	5, 106, 346	6 5, 367, 578	985, 744, 486	271, 768, 680	6 61, 602, 807	6 1, 433, 845
I. Net loss for prior year deducted by concerns reporting net income for 1930.....	51, 045, 218	127, 970	2, 025, 876	25, 057, 604	3, 369, 376	173, 139	65, 776
J. Statutory net income (H) less net loss for prior year (I).....	1, 807, 280, 493	4, 978, 376	6 7, 393, 454	960, 686, 882	268, 399, 304	6 61, 775, 946	6 1, 499, 621
K. Total tax.....	398, 284, 195	2, 071, 011	10, 833, 518	196, 139, 303	38, 561, 742	3, 931, 497	2, 969, 306
L. Computed net profit (F) less total tax (K).....	3, 239, 971, 634	6, 645, 391	29, 409, 192	1, 299, 393, 009	269, 366, 389	6 58, 522, 440	6 3, 141, 410
Cash and stock dividends distributed: ³	5, 177, 896, 838	3, 101, 671	184, 768, 023	2, 206, 870, 189	301, 592, 917	49, 702, 154	26, 036, 713
Cash dividends.....	173, 255, 676	1, 525, 200	2, 496, 860	62, 699, 455	3, 811, 631	1, 006, 970	582, 660
Stock dividends.....							
Total dividends distributed.....	5, 351, 152, 514	4, 626, 871	187, 264, 883	2, 269, 569, 644	305, 404, 548	50, 709, 124	26, 619, 313

For footnotes see p. 293.

F. Compiled net profit less net deficit.....	6 37, 092, 824	6 33, 253, 538	34, 202, 027	77, 845, 985	569, 457, 680	36, 109, 249	574, 408, 384
G. Less tax-exempt interest and dividends on capital stock of domestic corporations to arrive at statutory net income.....	12, 249, 102	3, 887, 833	21, 818, 643	41, 643, 859	275, 965, 667	3, 320, 424	82, 388, 779
H. Statutory net income less statutory net deficit.....	6 49, 341, 926	6 37, 141, 371	12, 383, 384	36, 202, 126	293, 492, 013	32, 788, 825	492, 079, 605
I. Net loss for prior year deducted by concerns reporting net income for 1930.....	619, 107	282, 071	282, 430	1, 006, 665	2, 008, 284	331, 998	16, 491, 398
J. Statutory net income (H) less net loss for prior year (I).....	6 49, 961, 033	6 37, 423, 442	12, 100, 954	35, 195, 461	291, 483, 729	32, 456, 827	475, 588, 207
K. Total tax.....	600, 842	713, 576	3, 228, 628	5, 551, 889	49, 863, 780	5, 313, 804	78, 566, 662
L. Compiled net profit (F) less total tax (K).....	6 37, 783, 666	6 33, 997, 114	30, 973, 399	72, 294, 096	513, 593, 900	30, 795, 445	495, 901, 722
Cash and stock dividends distributed: ³							
Cash dividends.....	37, 469, 586	25, 382, 217	41, 231, 867	75, 200, 560	770, 138, 145	55, 591, 791	766, 006, 073
Stock dividends.....	20, 000	1, 200, 000	10, 393, 492	366, 011	21, 779, 468	6, 753, 951	13, 842, 289
Total dividends distributed.....	37, 489, 586	26, 582, 217	51, 625, 359	75, 566, 571	791, 917, 613	62, 345, 742	779, 848, 362

For footnotes see p. 293.

TABLE 21.—Consolidated corporation returns for 1930 by major industrial groups, showing analysis of compiled receipts and statutory deductions; also net profit or deficit, net income, tax, and net profit after deducting tax—Continued

PART 1.—ALL CONSOLIDATED RETURNS—Continued

Distribution	Manufacturing not elsewhere classified	Construction	Transportation and other public utilities	Trade	Service—Pro- fessional, amusements, hotels, etc.	Finance—Bank- ing, insurance, real estate and holding com- panies, stock and bond brokers, etc.	Nature of business not given
A. Receipts, taxable income:							
Gross sales.....	\$722, 793, 291	\$363, 261, 641		\$9, 220, 005, 899			
Profit or loss from sales—							
Returns showing profit.....	237, 929, 886	63, 419, 898		2, 124, 168, 254			
Returns showing loss.....	4, 671, 114	28, 012		3, 619, 579			
Profits less losses ¹	233, 258, 772	63, 391, 816		2, 120, 508, 675			
Gross profit from operations other than amounts tabulated as gross sales.....	5, 355, 563	52, 159, 369	\$11, 449, 085, 992	91, 730, 392	\$1, 132, 438, 602	\$1, 135, 610, 881	\$5, 326
Interest.....	11, 030, 648	10, 535, 502	316, 963, 970	43, 621, 111	20, 769, 285	673, 161, 511	16, 446
Rents.....	5, 903, 557	8, 081, 399	143, 057, 014	78, 173, 252	54, 675, 108	238, 324, 239	10, 144
Profits from sale of real estate, stocks, bonds, and other capital assets.....	699, 840	1, 509, 309	29, 260, 881	4, 981, 521	10, 868, 092	116, 972, 946	34, 400
Miscellaneous receipts.....	15, 049, 324	10, 452, 703	805, 733, 294	99, 226, 800	51, 695, 777	183, 998, 169	
B. Receipts, tax-exempt income:							
Dividends on capital stock of domestic corporations.....	22, 850, 433	20, 773, 181	712, 058, 595	25, 086, 453	43, 375, 447	285, 945, 766	2, 100
Interest on Federal, State, and municipal bonds.....	1, 101, 030	807, 745	26, 630, 256	2, 985, 228	486, 121	102, 706, 885	4, 171
C. Total compiled receipts ²	784, 783, 686	467, 630, 849	13, 482, 800, 002	9, 505, 810, 656	1, 314, 308, 432	2, 736, 720, 397	72, 587
D. Statutory deductions:							
Cost of goods sold.....	489, 534, 569	299, 869, 825		7, 099, 489, 338			9, 200
Compensation of officers.....	13, 003, 302	10, 762, 725	36, 479, 955	66, 869, 477	19, 247, 919	89, 778, 249	2, 057
Interest paid.....	10, 329, 803	16, 808, 770	1, 332, 960, 621	75, 901, 132	58, 511, 936	467, 086, 921	16, 063
Taxes paid other than income tax.....	7, 590, 574	4, 475, 998	606, 072, 199	67, 806, 737	27, 563, 709	93, 454, 963	4, 915
Bad debts.....	8, 025, 320	3, 180, 282	24, 849, 442	45, 285, 901	4, 532, 474	68, 645, 647	
Depreciation.....	17, 511, 074	12, 634, 229	824, 054, 873	101, 799, 607	62, 049, 890	60, 892, 832	
Depletion.....	17, 198, 750	12, 173, 305	25, 475, 615	774, 006		1, 016, 050	
Loss from sale of real estate, stocks, and bonds.....	11, 795, 766	2, 983, 510	28, 530, 273	12, 042, 334	4, 570, 236	108, 107, 461	34, 495
Miscellaneous deductions.....	206, 293, 284	75, 817, 979	9, 024, 099, 010	1, 937, 168, 837	1, 035, 879, 034	4, 161, 518, 487	
E. Total statutory deductions.....	764, 282, 421	426, 706, 623	11, 922, 521, 958	9, 407, 137, 369	1, 212, 355, 198	2, 504, 800, 610	66, 730
F. Compiled net profit less net deficit.....	20, 501, 265	40, 924, 226	1, 560, 278, 014	188, 673, 287	101, 953, 234	231, 919, 787	5, 857

G. Less tax-exempt interest and dividends on capital stock of domestic corporations to arrive at statutory net income.....	23,951,463	21,630,926	738,688,851	28,071,081	43,861,568	388,652,651	6,271
H. Statutory net income less statutory net deficit.....	6 3,450,198	19,293,300	821,589,163	130,601,606	58,091,666	6 156,732,864	6 414
I. Net loss for prior year deducted by concerns reporting net income for 1930.....	427,360	949,065	9,290,825	3,621,831	2,121,878	7,841,936	8,233
J. Statutory net income (H) less net loss for prior year (I).....	6 3,877,558	18,344,235	812,298,338	126,979,775	55,969,788	6 164,574,800	6 8,647
K. Total tax.....	6,757,577	2,896,337	123,906,012	28,591,154	10,657,305	23,179,555	---
L. Compiled net profit (F) less total tax (K).....	13,743,688	38,027,889	1,436,372,002	130,082,133	91,295,929	208,740,232	5,857
Cash and stock dividends distributed: ^a							
Cash dividends.....	58,518,166	56,846,551	1,949,809,103	246,599,323	80,429,756	449,472,222	---
Stock dividends.....	2,943,043	515,963	13,987,549	19,140,561	778,500	72,111,588	---
Total dividends distributed.....	61,461,209	57,362,514	1,963,796,652	265,739,884	81,208,256	521,583,810	---

For footnotes see p. 293.

TABLE 21.—Consolidated corporation returns for 1930 by major industrial groups, showing analysis of compiled receipts and statutory deductions; also net profit or deficit, net income, tax, and net profit after deducting tax—Continued

PART 2.—CONSOLIDATED RETURNS SHOWING NET INCOME

Distribution	Aggregate	Agriculture and related industries	Mining and quarrying	Manufacturing			
				Total manufacturing	Food products, beverages, and tobacco	Textiles and their products	Leather and its manufactures
A. Receipts, taxable income:							
Gross sales.....	\$32,065,600,416	\$105,020,424	\$768,082,541	\$23,827,779,004	\$5,026,421,651	\$479,257,544	\$342,700,445
Profit or loss from sales—							
Returns showing profit.....	8,081,741,611	84,171,107	218,272,611	6,048,491,049	1,388,849,135	134,957,606	75,273,655
Returns showing loss.....	594,465	9,089	124,139	79,230	79,230		
Profits less losses ¹	8,081,147,146	84,162,018	218,148,472	6,048,401,155	1,388,769,905	134,957,606	75,273,655
Gross profit from operations other than amounts tabulated as gross sales.....	11,391,495,389	4,418,442	19,460,461	386,301,494	23,132,797	4,769,615	314,279
Interest.....	934,106,538	1,585,294	9,265,164	181,674,861	20,529,886	3,077,065	1,460,759
Rents.....	418,091,282	1,681,597	8,976,374	84,961,304	7,524,646	2,051,042	421,336
Profits from sale of real estate, stocks, bonds, and other capital assets.....	226,942,038	538,792	41,858,136	68,675,847	3,445,549	332,773	581,466
Miscellaneous receipts.....	2,213,419,977	40,365,307	18,874,389	1,163,804,673	39,854,370	4,519,777	1,731,983
B. Receipts, tax-exempt income:							
Dividends on capital stock of domestic corporations.....	1,258,907,919	620,236	21,656,993	389,376,873	28,087,962	1,715,411	413,371
Interest on Federal, State, and municipal bonds.....	144,123,094	4,333	4,809,963	41,524,266	3,705,120	1,986,886	72,081
C. Total compiled receipts ²	48,652,686,653	154,234,455	892,984,021	26,144,098,322	5,152,701,981	497,710,113	347,095,720
D. Statutory deductions:							
Cost of goods sold.....	24,083,310,430	20,858,404	549,934,059	17,880,295,011	3,736,693,978	345,252,716	267,421,790
Compensation of officers.....	298,367,846	7,111,696	146,288,639	30,916,438	6,927,890	6,927,890	2,123,942
Interest paid.....	1,603,231,521	959,279	20,434,896	217,339,639	35,895,608	2,419,855	1,111,450
Taxes paid other than income tax.....	895,194,121	8,094,477	23,123,690	239,099,324	32,555,523	4,282,833	1,970,768
Bad debts.....	152,039,136	1,353,765	11,839,175	66,874,172	11,223,214	2,308,023	1,732,403
Depreciation.....	1,684,688,154	11,498,986	44,296,935	784,044,116	91,270,893	16,400,427	4,426,729
Depletion.....	171,241,559	567,240	38,141,857	113,561,988	12,873,641	8,082	
Loss from sale of real estate, stocks, and bonds.....	63,991,259	208,106	2,146,694	35,408,578	843,577,760	292,603	81,878
Miscellaneous deductions.....	14,917,466,538	91,892,041	80,871,124	4,567,675,181		83,215,869	43,387,859
E. Total statutory deductions.....	43,871,810,638	136,183,530	773,900,066	24,050,556,508	4,795,409,257	460,938,298	322,256,819
F. Compiled net profit.....	4,780,876,015	18,050,955	119,083,955	2,093,541,814	357,292,724	36,771,815	25,438,901
G. Less tax-exempt interest and dividends on capital stock of domestic corporations to arrive at statutory net income.....	1,403,031,013	624,629	26,466,956	430,901,139	31,793,082	3,702,297	485,452

P. Statutory net income.....	3, 377, 845, 002	17, 426, 326	92, 616, 999	1, 062, 640, 675	325, 499, 642	33, 069, 518	24, 953, 449
I. Net loss for prior year deducted by concerns reporting net income for 1930.....	51, 045, 218	127, 970	2, 025, 876	25, 057, 604	3, 369, 376	173, 139	65, 776
J. Statutory net income (H) less net loss for prior year (I).....	3, 326, 799, 784	17, 298, 356	90, 591, 123	1, 037, 583, 071	322, 130, 266	32, 896, 379	24, 887, 673
K. Total tax.....	398, 284, 195	2, 071, 011	10, 853, 518	1, 196, 149, 303	38, 561, 742	3, 931, 497	2, 969, 308
L. Compiled net profit (F) less total tax (K).....	4, 352, 591, 820	15, 979, 944	108, 250, 437	1, 897, 392, 511	318, 730, 982	32, 840, 318	22, 469, 595
Cash and stock dividends distributed: ³							
Cash dividends.....	4, 489, 668, 104	1, 828, 088	109, 796, 998	1, 919, 589, 558	282, 828, 167	31, 921, 428	20, 969, 124
Stock dividends.....	99, 752, 328	1, 525, 200	2, 496, 860	46, 315, 568	3, 722, 778	420, 460	582, 600
Total dividends distributed.....	4, 589, 420, 432	3, 353, 288	112, 293, 858	1, 965, 905, 126	286, 550, 945	32, 341, 888	21, 551, 724

For footnotes see p. 293.

TABLE 21.—Consolidated corporation returns for 1930 by major industrial groups, showing analysis of compiled receipts and statutory deductions; also net profit or deficit, net income, tax, and net profit after deducting tax—Continued

PART 2.—CONSOLIDATED RETURNS SHOWING NET INCOME—Continued

Distribution	Manufacturing—Continued						
	Rubber products	Forest products	Paper, pulp, and products	Printing, publishing, and allied industries	Chemicals and allied products	Stone, clay, and glass products	Metal and its products
A. Receipts, taxable income:							
Gross sales.....	\$425,831,771	\$129,342,704	\$369,697,728	\$698,856,831	\$6,830,600,743	\$510,083,224	\$8,576,716,201
Profit or loss from sales—							
Returns showing profit.....	81,763,017	36,315,115	110,546,735	175,645,947	1,598,167,909	164,759,686	2,115,275,439
Returns showing net loss.....	81,763,017	10,664	110,546,735	175,645,947	1,598,167,909	164,759,686	2,115,275,439
Profits less losses ¹	749,234	1,845,021	674,813	5,653,659	250,805,814	1,692,909	94,747,222
Gross profit from operations other than amounts tabulated as gross sales.....	6,885,600	1,830,377	1,960,409	4,246,288	52,046,990	2,731,028	80,019,971
Interest.....	2,672,541	730,468	1,142,492	12,694,335	21,187,706	1,043,601	31,620,869
Rents.....							
Profits from sale of real estate, stocks, bonds, and other capital assets.....	44,776	266,326	634,907	272,193	56,064,046	181,490	6,561,767
Miscellaneous receipts.....	5,275,143	1,241,434	3,120,187	5,891,738	910,747,267	6,135,303	175,450,284
B. Receipts, tax-exempt income:							
Dividends on capital stock of domestic corporations.....	4,625,057	1,108,909	2,958,504	33,025,051	239,064,791	1,861,345	55,346,031
Interest on Federal, State, and municipal bonds.....	211,945	403,685	573,970	797,850	15,251,407	1,093,677	16,552,766
C. Total compiled receipts ²	446,296,067	136,768,924	380,763,010	766,437,645	8,375,831,854	524,824,667	9,036,015,111
D. Statutory deductions:							
Cost of goods sold.....	344,068,754	94,038,253	259,060,993	523,210,384	5,232,493,434	346,324,538	6,460,446,918
Compensation of officers.....	1,285,969	2,319,920	4,453,550	10,907,748	26,582,747	5,652,507	48,339,934
Interest paid.....	9,685,654	1,888,124	5,988,274	15,315,592	76,807,708	4,826,171	59,402,472
Taxes paid other than income taxes.....	3,098,619	2,473,077	5,025,348	10,369,459	83,522,703	5,627,889	85,888,561
Bad debts.....	907,512	752,050	876,200	7,176,941	12,097,062	1,845,451	25,754,448
Depreciation.....	15,745,928	5,491,883	18,748,352	15,033,195	280,285,409	29,857,000	302,063,388
Depletion.....	2,256	4,977,723	1,282,149	1,387	85,696,719	812,296	20,394,146
Loss from sale of real estate, stocks, and bonds.....	60,287,664	390,756	529,897	1,629,648	6,261,872	1,002,538	11,745,406
Miscellaneous deductions.....		16,615,860	54,003,128	96,465,992	1,899,570,063	81,248,614	1,278,119,461
E. Total statutory deductions.....	435,082,356	128,947,646	349,937,891	680,111,146	7,703,317,717	477,197,604	8,292,154,734
F. Compiled net profit.....	11,213,711	7,821,278	30,825,119	86,326,499	672,514,137	47,627,063	743,860,377
G. Less tax-exempt interest and dividends on capital stock of domestic corporations to arrive at statutory net income.....	4,837,002	1,512,594	3,532,474	38,822,601	254,316,198	2,957,022	71,898,797

H. Statutory net income.....	6, 376, 709	6, 308, 634	27, 292, 645	47, 503, 898	418, 197, 939	44, 670, 041	671, 961, 580
I. Net loss for prior year deducted by concerns reporting net income for 1930.....	619, 107	282, 071	282, 430	1, 006, 665	2, 008, 284	331, 998	16, 491, 39
J. Statutory net income (H) less net loss for prior year (I).....	5, 757, 602	6, 026, 613	27, 010, 215	46, 497, 233	416, 189, 655	44, 338, 043	655, 470, 182
K. Total tax.....	690, 842	713, 576	3, 223, 628	5, 551, 889	49, 863, 780	5, 313, 804	78, 566, 662
L. Computed net profit (F) less total tax (K).....	10, 522, 869	7, 107, 702	27, 596, 491	80, 774, 610	622, 650, 357	42, 313, 259	665, 293, 715
Cash and stock dividends distributed: ^a							
Cash dividends.....	25, 028, 487	11, 161, 251	29, 035, 194	72, 244, 342	692, 708, 985	41, 158, 217	658, 062, 795
Stock dividends.....			9, 961, 242	331, 761	17, 355, 304	2, 036, 707	9, 256, 856
Total dividends distributed.....	25, 028, 487	11, 161, 251	38, 996, 436	72, 576, 603	710, 064, 289	43, 194, 924	667, 319, 651

For footnotes see p. 293.

TABLE 21.—Consolidated corporation returns for 1930 by major industrial groups, showing analysis of compiled receipts and statutory deductions; also net profit or deficit, net income, tax, and net profit after deducting tax—Continued

PART 2.—CONSOLIDATED RETURNS SHOWING NET INCOME—Continued

Distribution	Manufacturing not elsewhere classified	Construction	Transportation and other public utilities	Trade	Service—Pro- fessional, amusements, hotels, etc.	Finance—Bank- ing, insurance, real estate and holding com- panies, stock and bond brokers, etc.	Nature of business not given
A. Receipts, taxable income:							
Gross sales.....	\$439, 210, 162	\$292, 206, 885		\$7, 072, 511, 562			
Profit or loss from sales.....							
Returns showing profit.....	167, 932, 405	54, 249, 680		1, 676, 557, 164			
Returns showing loss.....				871, 243			
Profits less losses.....	167, 932, 405	54, 249, 680		1, 676, 185, 821			
Gross profit from operations other than amounts tabulated as gross sales.....	1, 916, 131	33, 672, 193	\$9, 441, 353, 151	56, 627, 061	\$870, 459, 805	\$579, 197, 799	\$4, 983
Interest.....	6, 883, 488	9, 585, 270	267, 293, 168	32, 175, 421	18, 159, 762	414, 351, 152	16, 446
Rents.....	3, 872, 088	7, 338, 034	122, 857, 571	35, 715, 777	32, 821, 589	123, 731, 532	7, 504
Profits from sale of real estate, stocks, bonds, and other capital assets.....	290, 554	922, 654	23, 082, 587	3, 500, 224	4, 069, 493	84, 259, 905	34, 400
Miscellaneous receipts.....	9, 837, 187	9, 246, 840	756, 455, 486	62, 727, 031	44, 487, 996	117, 458, 255	
B. Receipts, tax-exempt income:							
Dividends on capital stock of domestic corporations.....	16, 170, 441	20, 283, 494	649, 181, 307	17, 220, 727	38, 424, 014	122, 144, 275	
Interest on Federal, State, and municipal bonds.....	873, 179	496, 761	22, 942, 893	7, 713, 709	468, 002	71, 155, 936	4, 171
C. Total compiled receipts ²	479, 053, 230	373, 755, 131	11, 283, 106, 163	7, 283, 191, 512	1, 008, 890, 061	1, 512, 298, 854	67, 504
D. Statutory deductions:							
Cost of goods sold.....	271, 277, 757	237, 957, 205		5, 396, 265, 741			
Compensation of officers.....	6, 778, 054	7, 739, 600	25, 772, 097	39, 553, 716	13, 453, 125	57, 688, 481	9, 200
Interest paid.....	4, 198, 531	14, 739, 098	1, 033, 259, 472	41, 390, 235	34, 260, 219	240, 846, 826	2, 057
Taxes paid other than income tax.....	4, 254, 544	3, 391, 340	504, 151, 315	46, 963, 389	17, 728, 832	52, 657, 854	13, 974
Bad debts.....	2, 200, 868	1, 457, 554	20, 564, 514	21, 429, 727	2, 165, 385	36, 349, 929	4, 915
Depreciation.....	4, 620, 312	8, 939, 066	683, 613, 841	75, 210, 563	44, 911, 536	32, 453, 081	
Depletion.....	92, 280	173, 056	17, 502, 056	452, 485		842, 877	
Loss from sale of real estate, stocks, and bonds.....	597, 783	1, 822, 696	13, 880, 862	3, 219, 631	1, 761, 445	5, 843, 347	
Miscellaneous deductions.....	111, 182, 911	51, 584, 198	7, 270, 195, 002	1, 395, 423, 466	763, 794, 271	4, 690, 010, 503	20, 752
E. Total statutory deductions.....	405, 203, 040	327, 803, 813	9, 568, 939, 159	7, 019, 408, 953	878, 074, 813	4, 116, 392, 898	50, 898
F. Compiled net profit.....	73, 850, 190	—	1, 714, 227, 004	263, 282, 559	130, 815, 848	395, 905, 956	16, 606
G. Less tax-exempt interest and dividends on capital stock of domestic corporations to arrive at statutory net income.....	17, 043, 620	20, 783, 255	672, 124, 200	19, 934, 436	38, 892, 016	193, 300, 211	4, 171

H. Statutory net income.....	56,806,570	25,168,063	1,042,102,804	243,348,123	91,923,832	202,605,745	12,435
I. Net loss for prior year deducted by concerns reporting net income for 1930.....	427,360	949,065	9,290,825	3,621,831	2,121,578	7,841,936	8,233
J. Statutory net income (H) less net loss for prior year (I).....	56,379,210	24,218,998	1,032,811,979	239,726,292	89,801,954	194,763,809	4,202
K. Total tax.....	6,757,577	2,896,337	123,906,012	28,591,154	10,657,305	23,179,555	---
L. Compiled net profit (F) less total tax (K).....	67,092,613	43,054,981	1,590,320,992	234,691,405	120,158,543	372,726,401	16,606
Cash and stock dividends distributed: ³							
Cash dividends.....	54,471,068	53,426,621	1,838,219,019	214,042,297	76,829,774	275,935,749	---
Stock dividends.....	2,047,860	182,963	6,862,258	18,136,147	104,485	24,128,847	---
Total dividends distributed.....	57,118,928	53,609,584	1,845,081,277	232,178,444	76,934,259	300,064,596	---

For footnotes see p. 293.

TABLE 21.—Consolidated corporation returns for 1930 by major industrial groups, showing analysis of compiled receipts and statutory deductions; also net profit or deficit, net income, tax, and net profit after deducting tax—Continued

PART 3.—CONSOLIDATED RETURNS SHOWING NO NET INCOME

Distribution	Aggregate	Agriculture and related industries	Mining and quarrying	Total manufacturing	Manufacturing		
					Food products, beverages, and tobacco	Textiles and their products	Leather and its manufactures
A. Receipts, taxable income:							
Gross sales.....	\$13,066,913,747	\$39,537,751	\$778,489,573	\$10,030,337,330	\$3,126,519,270	\$974,293,459	\$250,151,535
Profit or loss from sales—							
Returns showing profit.....	2,386,510,685	7,201,509	188,308,821	1,784,229,117	254,769,188	120,759,984	37,310,290
Returns showing loss.....	23,556,631	968,790	2,016,766	22,234,877	1,374,360	6,327,387	4,003,375
Profits less losses ¹	2,357,954,004	6,232,719	186,292,055	1,711,994,240	253,394,828	115,432,597	33,306,915
Gross profits from operations other than amounts tabulated as gross sales.....	2,985,350,295	1,190,718	28,164,990	76,269,017	12,550,596	6,153,207	2,925,887
Interest.....	443,564,582	2,039,343	7,982,546	110,056,087	29,325,538	5,794,205	1,419,372
Rents.....	246,183,847	703,656	9,236,329	35,399,713	4,609,312	6,643,540	1,167,150
Profits from sale of real estate, stocks, bonds, and other capital assets.....							
Miscellaneous receipts.....	62,057,688	729,597	3,350,110	10,220,085	464,496	1,145,586	92,832
Dividends on capital stock of domestic corporations.....	331,537,632	2,586,362	17,323,306	71,640,239	4,152,187	2,672,216	555,750
Interest on Federal, State, and municipal bonds.....	45,361,473	399,065	1,820,026	7,256,448	353,182	637,351	220,539
C. Total compiled receipts ²	17,442,945,331	49,349,562	853,031,484	10,424,591,237	3,190,744,992	1,005,343,858	257,600,554
D. Statutory deductions:							
Cost of goods sold.....	10,716,742,838	33,305,032	592,237,608	8,326,063,981	2,872,631,361	858,865,980	226,940,973
Compensation of officers.....	171,113,149	1,080,790	7,868,103	83,232,950	6,386,130	14,495,696	2,739,150
Interest paid.....	374,340,793	4,906,559	31,931,171	230,729,533	50,699,137	17,395,603	4,040,444
Taxes paid other than income tax.....	860,020,310	1,775,679	25,446,800	148,314,866	14,477,458	12,961,915	2,378,666
Bad debts.....	137,258,464	3,610,582	4,018,670	65,102,575	5,599,271	7,090,188	2,028,359
Depreciation.....	659,573,717	2,007,543	61,157,016	380,105,814	36,429,550	30,620,792	4,462,765
Depletion.....	157,948,341	808,643	57,962,068	90,709,130	53,884	9,394	---
Loss from sale of real estate, stocks, and bonds.....	201,071,150	1,680,819	8,608,192	60,776,306	10,631,247	4,365,610	697,656
Miscellaneous deductions.....	5,317,496,805	9,508,408	152,643,103	1,637,556,584	244,042,647	150,901,462	39,923,946
E. Total statutory deductions.....	18,585,565,567	58,684,115	941,872,729	11,022,590,739	3,239,970,585	1,096,706,616	283,211,559
F. Compiled net deficit.....	1,142,620,186	9,334,553	78,841,245	597,999,502	49,225,593	91,362,758	25,611,006

G. Plus tax-exempt interest and dividends received on capital stock of domestic corporations to arrive at statutory deficit.....	376,899,105	2,985,427	19,143,332	78,896,687	4,505,369	3,309,567	776,289
H. Statutory deficit.....	1,519,519,291	12,319,980	97,984,577	676,896,189	53,730,962	94,672,325	26,387,294
Cash and stock dividends distributed: ³							
Cash dividends.....	688,228,734	1,273,583	74,971,025	287,280,631	18,764,750	17,780,726	5,067,580
Stock dividends.....	73,503,348			16,383,887	88,853	586,510	
Total dividends distributed.....	761,732,082	1,273,583	74,971,025	303,664,518	18,853,603	18,367,236	5,067,589

For footnotes see p. 263.

F. Compiled net deficit.....	48,306,535	41,074,816	73,376,908	8,480,514	103,056,457	11,517,814	169,391,983
G. Plus tax-exempt interest and dividends received on capital stock of domestic corporations to arrive at statutory deficit.....	7,412,100	2,375,239	18,286,169	2,821,258	21,049,469	363,402	10,489,982
H. Statutory deficit.....	55,718,635	43,450,055	14,909,201	11,301,772	124,705,926	11,881,216	179,881,975
Cash and stock dividends distributed: ³							
Cash dividends.....	12,441,099	14,220,966	12,196,673	2,955,718	77,429,160	14,433,574	107,943,278
Stock dividends.....	20,000	1,200,000	432,250	34,250	4,424,164	4,717,244	4,585,433
Total dividends distributed.....	12,461,099	15,420,966	12,628,923	2,989,968	81,853,324	19,150,818	112,528,711

For footnotes see p. 293.

TABLE 21.—Consolidated corporation returns for 1930 by major industrial groups, showing analysis of compiled receipts and statutory deductions; also net profit or deficit, net income, tax, and net profit after deducting tax—Continued

PART 3.—CONSOLIDATED RETURNS SHOWING NO NET INCOME—Continued

Distribution	Manufacturing not elsewhere classified	Construction	Transportation and other public utilities	Trade	Service—Pro- fessional, amusements, hotels, etc.	Finance—Bank- ing, insurance, real estate and holding com- panies, stock and bond brokers, etc.	Nature of business not given
A. Receipts, taxable income:							
Gross sales.....	\$283,583,129	\$71,054,766		\$2,147,494,337			
Profit or loss from sales—							
Returns showing profit.....	69,997,431	9,170,143		447,601,090			
Returns showing loss.....	4,671,114	28,012		3,278,236			
Profits less losses ¹	65,326,317	9,142,136		444,322,854			
Gross profits from operations other than amounts tabulated as gross sales.....	3,439,432	18,487,176	\$2,007,742,841	35,103,331	\$261,978,797	4 \$556,413,082	\$343
Interest.....	4,147,160	950,232	49,670,802	11,445,690	2,609,523	258,810,359	
Rents.....	2,031,469	743,365	20,199,443	42,457,475	21,853,519	114,592,707	2,640
Profits from sale of real estate, stocks, bonds, and other capital assets.....	409,286	586,655	6,178,294	1,481,297	6,798,599	32,713,041	
Miscellaneous receipts.....	5,212,137	1,205,863	49,277,808	36,499,769	7,207,781	66,539,914	
B. Receipts, tax-exempt income:							
Dividends on capital stock of domestic corporations.....	6,679,992	489,697	62,877,288	7,865,726	4,951,433	163,801,491	2,100
Interest on Federal, State, and municipal bonds.....	227,851	357,984	3,687,363	271,519	18,119	31,550,949	
C. Total compiled receipts ¹	305,730,456	93,875,718	2,199,633,839	2,282,619,144	305,417,771	1,224,421,543	5,083
D. Statutory deductions:							
Cost of goods sold.....	218,256,812	61,912,620		1,703,223,597			
Compensation of officers.....	6,225,248	3,023,125	10,707,858	27,315,761	5,794,794	32,089,768	
Interest paid.....	6,131,272	2,069,672	319,701,149	34,510,897	24,251,717	226,240,095	
Taxes paid other than income tax.....	3,336,030	1,084,658	101,920,884	20,843,348	9,834,877	40,797,109	2,089
Bad debts.....	5,824,452	1,732,728	4,284,928	23,856,174	2,367,089	32,295,718	
Depreciation.....	12,890,762	3,695,163	140,441,032	26,589,044	17,138,354	28,439,751	
Depletion.....	106,479	249	7,973,559	321,521		173,173	
Loss from sale of real estate, stocks, and bonds.....	11,197,983	1,160,814	14,649,411	8,822,703	2,808,791	102,564,114	
Miscellaneous deductions.....	96,110,343	24,233,731	1,753,904,008	541,745,371	272,084,763	4,925,807,984	13,743
E. Total statutory deductions.....	359,079,381	98,902,810	2,353,582,829	2,387,223,416	334,280,385	1,358,407,712	15,832

F. Compiled net deficit.....	53,343,325	5,027,092	153,948,990	104,609,272	28,862,614	163,986,169	10,749
G. Plus tax-exempt interest and dividends received on capital stock of domestic corporations to arrive at statutory deficit.....	6,907,843	847,671	66,564,651	8,137,245	4,969,552	195,352,440	2,100
H. Statutory deficit.....	60,256,768	5,874,763	220,513,641	112,746,517	33,832,166	359,338,609	12,849
Cash and stock dividends distributed: ¹							
Cash dividends.....	4,047,098	3,419,930	111,590,084	32,557,026	3,599,982	173,536,473	
Stock dividends.....	293,183	333,000	7,125,291	1,004,414	674,015	47,982,741	
Total dividends distributed.....	4,342,281	3,752,930	118,715,375	33,561,440	4,273,997	221,519,214	

¹ "Gross sales," less "cost of goods sold" (shown under statutory deductions).

² Includes net profits from sale of real estate, stocks, bonds, and other capital assets but not gross receipts from these items. Excludes nontaxable income, other than interest on tax-exempt obligations and dividends on stock of domestic corporations as reported in Schedule L of the return.

³ Excludes cash dividends and stock dividends of life insurance companies.

⁴ Includes for a limited number of returns the cost of securities purchased for customers.

⁵ Includes special nonexpense deduction of life insurance companies. (See p. 20.)

⁶ Deficit.

⁷ Profit.

TABLE 22.—*Corporation fiscal year returns, by month ending fiscal year, and part year returns for 1930, showing analysis of compiled receipts and statutory deductions; also net profit or deficit, net income, tax, and net profit after deducting tax*

[For text defining certain items and describing returns included, see pp. 1-4, 31]

ALL FISCAL YEAR AND PART YEAR RETURNS

Distribution	Total for fiscal year and part year returns	Fiscal year returns					November, 1930
		Total	Month ending fiscal year—				
			July, 1930	August, 1930	September, 1930	October, 1930	
A. Receipts, taxable income:							
Gross sales.....	\$24,982,912,553	\$22,404,434,067	\$1,217,063,758	\$1,006,504,602	\$1,186,491,324	\$4,376,757,231	\$1,866,422,911
Profit or loss from sales.....							
Returns showing profit.....	4,935,791,846	4,362,799,843	208,787,890	208,308,967	258,887,502	507,728,908	397,832,691
Returns showing loss.....	80,118,511	64,167,272	5,005,637	2,663,909	6,386,210	5,109,239	4,240,371
Profits less losses ¹	4,855,673,335	4,298,632,571	203,782,253	205,645,058	252,501,292	502,619,679	393,592,320
Gross profit from operations other than amounts tabulated as gross sales.....	972,038,305	830,577,284	33,069,314	228,097,993	60,468,515	107,764,179	40,895,346
Interest.....	337,682,745	256,199,154	6,719,335	15,294,743	27,023,889	53,891,575	33,600,527
Rents.....	402,511,263	346,503,534	15,355,650	18,849,101	45,477,510	30,658,138	24,426,153
Profits from sale of real estate, stocks, bonds, and other capital assets.....	66,242,301	50,156,450	4,483,716	3,530,181	6,417,446	9,849,346	7,125,911
Miscellaneous receipts.....	334,210,173	299,876,492	16,005,899	18,108,749	17,901,202	18,388,070	17,573,225
B. Receipts, tax-exempt income:							
Dividends on capital stock of domestic corporations.....	161,714,233	113,339,203	3,777,794	5,808,708	10,082,773	13,463,685	15,864,190
Interest on Federal, State, and municipal bonds.....	24,982,529	19,379,943	468,634	700,974	1,515,319	2,528,327	4,026,156
C. Total compiled receipts ²	27,282,294,102	24,320,466,127	1,296,944,100	1,386,895,051	1,355,377,928	4,613,300,551	2,009,934,419
D. Statutory deductions:							
Cost of goods sold.....	20,137,239,218	18,105,801,496	1,013,281,505	890,859,544	933,040,032	3,872,137,552	1,472,830,591
Compensation of officers.....	580,096,699	491,979,654	31,120,790	30,564,494	36,352,141	40,415,400	47,932,642
Interest paid.....	508,062,128	452,363,673	20,235,089	30,300,352	44,188,171	75,909,264	35,369,763
Taxes paid other than income tax.....	265,557,379	227,367,328	8,797,665	12,905,558	21,380,230	21,129,006	20,881,504
Bad debts.....	184,747,340	157,067,128	7,947,613	8,159,947	9,061,142	16,921,023	19,350,552
Depreciation.....	527,302,767	438,226,683	19,118,002	34,664,586	40,791,904	50,379,684	35,100,872
Depletion.....	25,448,821	16,329,300	547,612	949,448	1,748,461	1,282,143	3,703,171
Loss from sale of real estate, stocks, and bonds.....	167,678,229	134,908,998	680,553	2,365,231	9,620,495	6,537,366	33,106,381
Miscellaneous deductions.....	4,880,806,466	4,306,137,859	196,386,894	341,831,641	258,855,621	515,533,653	335,824,531
E. Total statutory deductions.....	27,336,933,037	24,330,182,119	1,298,114,703	1,352,600,831	1,355,038,097	4,600,245,151	2,004,160,007

F. Compiled net profit less net deficit.....	4 54, 438, 935	4 9, 715, 992	4 1, 170, 603	34, 294, 220	339, 831	13, 055, 400	5, 774, 412
G. Less tax-exempt interest and dividends on capital stock of domestic corporations to arrive at statutory net income.....	186, 696, 762	132, 719, 146	4, 246, 428	6, 509, 682	11, 598, 092	15, 992, 012	19, 890, 346
H. Statutory net income less statutory net deficit.....	4 241, 335, 697	4 142, 435, 138	45, 417, 031	27, 784, 538	4 11, 258, 261	4 2, 936, 612	4 14, 115, 934
I. Net loss for prior year deducted by concerns reporting net income for 1930.....	30, 936, 687	23, 749, 298	2, 402, 762	1, 617, 699	3, 292, 940	1, 968, 555	1, 774, 006
J. Statutory net income (H) less net loss for prior year (I).....	4 272, 272, 384	4 166, 184, 436	4 7, 819, 793	26, 166, 839	4 14, 551, 201	4 4, 905, 167	4 15, 889, 940
K. Total tax.....	81, 814, 979	70, 640, 309	3, 212, 268	6, 831, 177	5, 991, 476	7, 217, 636	7, 986, 512
L. Compiled net profit (F) less total tax (K).....	4 136, 453, 914	4 80, 356, 301	4 4, 382, 871	27, 403, 043	4 5, 651, 645	5, 837, 764	4 2, 212, 100
Cash and stock dividends distributed: ³							
Cash dividends.....	749, 810, 244	628, 022, 813	20, 750, 922	49, 520, 691	44, 370, 308	65, 475, 159	92, 677, 802
Stock dividends.....	84, 024, 481	79, 256, 219	18, 537, 314	3, 318, 137	4, 623, 058	13, 232, 651	11, 470, 809
Total dividends distributed.....	833, 834, 725	707, 279, 032	39, 288, 236	52, 838, 828	48, 993, 366	78, 707, 810	104, 148, 611

For footnotes see p. 297.

TABLE 22.—*Corporation fiscal year returns by month ending fiscal year, and part year returns for 1930, showing analysis of compiled receipts and statutory deductions; also net profit or deficit, net income, tax, and net profit after deducting tax—Continued*

ALL FISCAL YEAR AND PART YEAR RETURNS—Continued

Distribution	Fiscal year returns—Continued						Part year returns
	Month ending fiscal year—Continued						
	January, 1931	February, 1931	March, 1931	April, 1931	May, 1931	June, 1931	
A. Receipts, taxable income:							
Gross sales.....	\$3, 445, 342, 422	\$2, 122, 123, 598	\$1, 283, 902, 030	\$1, 157, 531, 773	\$1, 376, 485, 854	\$3, 275, 808, 564	\$2, 578, 478, 486
Profit or loss from sales—							
Returns showing profit.....	981, 967, 940	415, 898, 443	285, 602, 753	238, 812, 937	222, 654, 129	636, 268, 233	562, 992, 003
Returns showing loss.....	3, 189, 176	3, 230, 314	7, 027, 733	6, 706, 503	3, 434, 209	30, 174, 432	16, 961, 239
Profits less losses 1.....	978, 778, 766	412, 667, 629	278, 674, 970	232, 106, 884	219, 219, 920	616, 153, 801	547, 030, 764
Gross profit from operations other than amounts tabulated as gross sales.....	55, 612, 988	41, 737, 821	58, 055, 084	47, 642, 596	52, 279, 115	104, 954, 333	141, 461, 021
Interest.....	26, 712, 217	10, 918, 512	15, 144, 382	16, 513, 971	10, 821, 905	39, 558, 148	81, 483, 591
Rents.....	48, 901, 609	21, 784, 887	21, 969, 026	55, 918, 296	18, 297, 737	44, 865, 427	56, 007, 729
Profits from sale of real estate, stocks, bonds, and other capital assets.....	3, 846, 238	1, 475, 095	3, 014, 482	3, 985, 233	1, 692, 080	4, 735, 522	16, 085, 851
Miscellaneous receipts.....	105, 289, 301	26, 258, 337	17, 450, 566	15, 182, 057	15, 889, 118	31, 822, 968	34, 333, 681
B. Receipts, tax-exempt income:							
Dividends on capital stock of domestic corporations.....	9, 423, 422	6, 114, 078	10, 840, 538	8, 056, 523	8, 161, 428	21, 746, 064	48, 375, 030
Interest on Federal, State, and municipal bonds.....	1, 889, 056	1, 699, 099	1, 012, 693	1, 457, 957	939, 689	3, 142, 039	5, 602, 586
C. Total compiled receipts 2.....	3, 987, 017, 253	2, 232, 112, 027	1, 411, 388, 801	1, 306, 288, 406	1, 484, 567, 526	3, 526, 640, 065	2, 961, 827, 975
D. Statutory deductions:							
Cost of goods sold.....	2, 466, 563, 657	1, 709, 455, 969	1, 005, 327, 090	925, 424, 889	1, 157, 265, 934	2, 659, 614, 793	2, 031, 437, 722
Compensation of officers.....	79, 119, 571	31, 885, 652	38, 998, 716	38, 195, 868	35, 105, 646	82, 788, 074	88, 117, 045
Interest paid.....	53, 713, 906	18, 379, 174	31, 988, 465	36, 047, 731	23, 182, 673	83, 049, 075	115, 662, 455
Taxes paid other than income tax.....	43, 832, 236	14, 314, 108	15, 048, 191	19, 127, 558	12, 354, 215	37, 597, 057	38, 220, 051
Bad debts.....	27, 297, 849	7, 527, 043	13, 205, 484	12, 168, 332	10, 200, 813	25, 227, 330	27, 680, 212
Depreciation.....	55, 608, 894	33, 296, 522	34, 775, 233	34, 400, 670	26, 694, 092	73, 366, 314	89, 076, 084
Depletion.....	446, 073	888, 944	1, 383, 574	2, 321, 174	655, 679	2, 402, 421	9, 119, 521
Loss from sale of real estate, stocks, and bonds.....	6, 541, 443	5, 987, 990	21, 994, 135	9, 365, 762	15, 953, 086	22, 786, 556	32, 769, 231
Miscellaneous deductions.....	957, 367, 501	378, 522, 406	282, 135, 613	244, 849, 803	220, 525, 061	574, 306, 235	574, 688, 597
E. Total statutory deductions.....	3, 690, 491, 730	2, 199, 757, 808	1, 444, 826, 471	1, 321, 901, 787	1, 501, 907, 109	3, 561, 138, 425	3, 006, 750, 918

F. Compiled net profits less net deficit.....	6,525,623	32,354,219	4 33,437,670	4 15,613,381	4 17,339,583	4 34,498,360	4 44,922,943
G. Less tax-exempt interest and dividends on capital stock of domestic corporations to arrive at statutory net income.....	11,312,478	7,813,177	11,853,231	9,514,480	9,101,117	24,888,103	53,977,616
H. Statutory net income less statutory net deficit.....	4 4,786,955	24,541,042	4 45,290,901	4 25,127,861	4 26,440,700	4 59,386,463	4 98,900,559
I. Net loss for prior year deducted by concerns reporting net income for 1930.....	2,004,239	1,756,995	1,906,263	1,461,242	2,534,208	3,030,329	7,187,389
J. Statutory net income (H) less net loss for prior year (I).....	4 6,791,194	22,784,047	4 47,197,164	4 26,589,103	4 28,974,968	4 62,416,792	4 106,087,948
K. Total tax.....	8,520,745	7,593,321	3,808,790	4,640,895	3,471,370	11,366,119	11,174,670
L. Compiled net profit (F) less total tax (K).....	4 1,995,222	24,760,898	4 37,246,460	4 20,254,276	4 20,810,953	4 45,804,479	4 56,097,613
Cash and stock dividends distributed: ¹	92,973,839	55,353,033	35,695,171	44,628,500	26,262,369	100,315,019	121,787,431
Cash dividends.....	6,886,129	1,038,742	1,474,221	3,476,601	2,469,285	12,710,272	4,768,262
Stock dividends.....							
Total dividends distributed.....	99,859,968	56,411,775	37,169,392	48,105,101	28,731,654	113,025,291	126,555,693

¹ "Gross sales" less "cost of goods sold" (shown under statutory deductions).

² Includes net profits from the sale of real estate, stocks, bonds, and other capital assets, but not gross receipts from these items. Excludes nontaxable income other than interest on tax-exempt obligations and dividends on stock of domestic corporations as reported in Schedule L of the return.

³ Excludes cash dividends and stock dividends on capital stock of life insurance companies.

⁴ Deficit.

TABLE 23.—*Corporation returns for 1916 to 1930 by States and Territories, showing for returns with net income, no net income, and no income data, the number of returns, net income or deficit, and tax* ¹

ALABAMA							
Year	Total number of re- turns	Returns showing net income			Returns showing no net income		Number of returns showing no income data—Inactive corporations
		Number	Net income	Tax ¹	Number	Deficit	
1916	3,361	1,936	\$45,892,777	\$912,402	1,425	\$6,547,856	(³)
1917	3,470	2,313	60,430,518	15,174,347	1,157	4,531,856	(³)
1918	3,228	2,337	44,240,690	14,880,689	891	3,113,244	(³)
1919	2,983	2,092	37,012,996	7,357,159	891	4,736,740	(³)
1920	3,198	1,967	39,003,402	8,183,881	1,231	10,118,369	(³)
1921	3,079	1,425	12,802,636	1,782,850	1,654	23,183,482	(³)
1922	3,335	2,096	29,184,794	2,832,760	1,239	7,765,401	(³)
1923	3,595	2,348	45,961,341	4,756,724	1,247	7,225,661	(³)
1924	3,838	2,373	35,538,812	3,905,099	1,465	9,832,343	(³)
1925	3,936	2,569	42,929,890	4,978,930	1,367	8,288,434	(³)
1926	4,133	2,618	40,662,231	4,860,556	1,515	9,949,904	(³)
1927	4,383	2,697	35,666,948	4,171,974	1,313	9,352,937	373
1928	4,656	2,619	31,251,443	3,054,659	1,608	10,519,460	429
1929	4,473	2,310	29,089,134	2,642,570	1,767	16,471,552	396
1930	4,477	1,772	12,393,874	1,047,504	2,261	25,019,857	444
ALASKA							
1916	206	90	\$744,903	\$14,636	116	\$331,945	(³)
1917	212	93	997,544	249,860	119	199,545	(³)
1918	127	67	694,256	202,818	60	142,747	(³)
1919	63	36	499,514	67,859	27	100,655	(³)
1920	69	32	524,184	68,388	37	100,275	(³)
1921	121	45	229,758	22,386	76	399,404	(³)
1922	107	54	234,107	39,126	53	191,686	(³)
1923	138	68	937,073	97,023	70	217,260	(³)
1924	140	68	540,894	52,532	72	1,000,223	(³)
1925	159	72	571,677	59,523	87	370,693	(³)
1926	156	73	673,666	66,149	83	379,716	(³)
1927	174	94	677,513	62,639	48	536,729	32
1928	175	94	641,591	45,749	51	406,644	30
1929	182	109	836,818	46,257	46	252,393	27
1930	170	92	503,259	35,243	55	447,882	23
ARIZONA							
1916	1,390	540	\$30,924,259	\$619,181	850	\$11,409,057	(³)
1917	1,460	681	31,808,428	6,598,863	779	3,017,507	(³)
1918	1,101	417	11,712,463	3,913,183	684	2,404,893	(³)
1919	1,514	627	9,928,696	1,443,291	887	4,281,589	(³)
1920	1,531	542	6,687,885	1,065,165	989	8,269,494	(³)
1921	1,572	376	2,733,873	371,878	1,196	11,795,874	(³)
1922	1,575	486	3,888,469	394,411	1,089	7,824,482	(³)
1923	1,562	548	8,957,195	629,839	1,014	5,551,722	(³)
1924	1,525	579	7,412,641	776,072	946	5,375,135	(³)
1925	1,451	593	7,679,289	813,539	858	10,809,776	(³)
1926	1,505	619	8,813,276	1,011,325	886	5,154,235	(³)
1927	1,556	668	7,779,782	865,061	403	6,343,672	485
1928	1,734	766	9,810,755	935,934	430	8,922,812	538
1929	1,953	822	18,991,971	1,732,371	510	19,258,670	621
1930	1,932	629	4,756,443	421,151	725	9,770,975	578
ARKANSAS							
1916	2,344	1,644	\$24,791,391	\$487,130	700	\$2,237,367	(³)
1917	2,521	1,955	23,999,993	3,962,299	566	1,328,146	(³)
1918	1,993	1,624	20,279,541	5,747,375	369	1,800,431	(³)
1919	2,135	1,721	27,764,783	5,792,366	414	2,376,525	(³)
1920	2,317	1,513	19,704,635	3,590,889	804	6,466,235	(³)
1921	2,383	1,275	9,485,493	1,285,945	1,108	12,136,631	(³)
1922	2,447	1,527	18,439,688	1,949,055	920	8,702,914	(³)
1923	2,612	1,669	22,372,775	2,360,633	943	7,213,801	(³)
1924	2,554	1,670	18,080,163	1,864,449	884	6,820,639	(³)

For footnotes see p. 312.

TABLE 23.—Corporation returns for 1916 to 1930 by States and Territories, showing for returns with net income, no net income, and no income data, the number of returns, net income or deficit, and tax ¹—Continued

ARKANSAS—Continued

Year	Total number of returns	Returns showing net income			Returns showing no net income		Number of returns showing no income data—Inactive corporations
		Number	Net income	Tax ²	Number	Deficit	
1925.....	2,684	1,823	\$22,899,479	\$2,515,334	861	\$5,549,165	(³)
1926.....	2,634	1,701	18,597,044	2,122,827	933	10,396,812	(³)
1927.....	2,660	1,626	16,260,478	1,810,758	884	12,106,704	150
1928.....	2,760	1,707	17,064,011	1,572,542	889	9,448,999	164
1929.....	2,629	1,680	17,565,967	1,450,711	795	6,139,868	154
1930.....	2,624	1,140	6,755,416	571,397	1,309	19,093,901	175

CALIFORNIA

1916.....	17,986	8,654	\$279,952,569	\$5,458,102	9,332	\$98,845,123	(³)
1917.....	18,369	8,951	322,260,909	58,384,268	9,418	45,810,746	(³)
1918.....	15,964	7,881	226,771,653	71,857,906	8,083	44,974,027	(³)
1919.....	14,716	8,259	342,599,672	83,513,277	6,457	77,837,758	(³)
1920.....	14,865	7,872	282,825,053	59,574,015	6,993	82,887,321	(³)
1921.....	15,181	7,397	194,184,282	32,527,304	7,784	108,549,719	(³)
1922.....	16,651	8,742	303,048,110	35,465,270	7,909	88,755,771	(³)
1923.....	18,386	9,834	369,970,234	43,033,209	8,552	99,996,982	(³)
1924.....	19,737	9,990	376,724,853	44,161,442	9,747	116,945,379	(³)
1925.....	20,263	10,539	417,825,949	50,533,672	9,724	119,911,974	(³)
1926.....	21,258	10,901	426,838,778	54,319,333	10,357	138,640,232	(³)
1927.....	22,162	11,098	447,749,712	56,529,600	8,494	146,148,893	2,570
1928.....	22,754	11,438	552,289,223	62,038,115	8,747	145,858,979	2,569
1929.....	23,206	11,316	512,923,444	52,960,071	9,243	147,570,283	2,647
1930.....	23,836	9,517	324,584,250	36,114,206	11,538	253,756,750	2,781

COLORADO

1916.....	7,479	2,986	\$57,043,218	\$1,115,854	4,493	\$13,040,522	(³)
1917.....	7,618	3,539	96,761,318	14,656,097	4,079	12,506,521	(³)
1918.....	7,170	3,273	74,209,860	28,033,824	3,897	11,039,270	(³)
1919.....	6,704	3,107	79,287,797	17,590,501	3,597	16,828,247	(³)
1920.....	6,812	2,976	66,084,834	12,801,866	3,836	18,021,558	(³)
1921.....	6,559	2,340	34,041,045	5,964,783	4,219	134,544,456	(³)
1922.....	6,855	2,720	55,835,080	5,546,947	4,135	29,747,821	(³)
1923.....	6,344	2,636	60,490,802	6,182,816	3,708	25,414,654	(³)
1924.....	6,494	2,891	60,846,149	7,024,097	3,603	26,209,210	(³)
1925.....	6,399	2,983	60,448,005	7,077,070	3,416	26,159,041	(³)
1926.....	6,580	3,071	62,872,037	7,811,708	3,509	21,333,038	(³)
1927.....	6,863	3,144	47,758,479	5,647,319	2,291	27,717,320	1,428
1928.....	7,134	3,342	59,932,477	6,108,549	2,313	17,102,817	1,479
1929.....	7,317	3,311	52,349,386	5,084,003	2,474	21,166,262	1,532
1930.....	7,257	2,941	30,943,420	3,090,052	2,845	28,736,849	1,471

CONNECTICUT

1916.....	4,852	3,096	\$189,211,399	\$3,713,384	1,756	\$13,042,728	(³)
1917.....	4,976	3,263	181,855,545	44,742,693	1,713	10,013,997	(³)
1918.....	4,799	3,249	162,323,386	65,472,179	1,550	10,782,919	(³)
1919.....	4,405	3,012	175,757,795	39,037,803	1,393	43,107,499	(³)
1920.....	4,665	2,966	99,993,495	18,364,729	1,699	59,227,354	(³)
1921.....	4,899	2,369	55,306,167	7,510,812	2,530	67,683,702	(³)
1922.....	5,227	2,947	95,297,569	10,532,844	2,280	24,144,339	(³)
1923.....	5,492	3,373	120,934,894	13,182,386	2,119	37,594,854	(³)
1924.....	5,782	3,431	103,180,674	11,848,127	2,351	36,792,136	(³)
1925.....	5,958	3,720	125,092,862	14,886,673	2,238	30,543,543	(³)
1926.....	6,280	3,771	124,029,378	15,645,630	2,509	40,943,399	(³)
1927.....	6,685	3,935	136,992,216	16,827,368	2,283	27,108,848	467
1928.....	7,105	4,302	177,470,906	19,569,911	2,326	28,197,261	477
1929.....	7,529	4,558	199,914,339	20,781,847	2,486	33,654,066	485
1930.....	7,955	3,698	84,910,504	9,169,764	3,742	80,185,409	515

For footnotes see p. 312.

TABLE 23.—*Corporation returns for 1916 to 1930 by States and Territories, showing for returns with net income, no net income, and no income data, the number of returns, net income or deficit, and tax*¹—Continued

Year	Total number of re- turns	Returns showing net income			Returns showing no net income		Number of returns showing no income data—Inactive corporations
		Number	Net income	Tax ²	Number	Deficit	
1916.....	960	554	\$136,270,898	\$2,894,425	406	\$1,298,688	(3)
1917.....	1,071	616	128,477,428	29,154,615	455	8,097,909	(3)
1918.....	688	384	46,730,072	19,937,765	304	1,939,002	(3)
1919.....	816	466	36,679,540	8,588,857	350	2,613,379	(3)
1920.....	809	401	25,227,425	3,663,003	408	6,117,027	(3)
1921.....	918	383	6,056,783	943,835	535	13,526,704	(3)
1922.....	1,002	481	22,716,671	2,278,883	521	11,569,175	(3)
1923.....	1,116	588	41,933,301	3,976,282	528	9,086,570	(3)
1924.....	991	594	39,540,910	4,703,290	397	12,787,463	(3)
1925.....	1,376	780	60,931,345	7,664,617	596	10,701,129	(3)
1926.....	1,483	811	82,896,307	10,815,415	672	13,485,133	(3)
1927.....	1,553	845	116,890,099	15,547,645	485	22,832,110	223
1928.....	1,705	984	189,783,492	22,067,396	471	9,440,376	250
1929.....	1,951	1,068	272,455,382	29,423,386	583	34,173,027	300
1930.....	1,951	888	125,272,479	14,548,434	811	45,823,303	252

DISTRICT OF COLUMBIA

1916.....	1,130	653	\$41,460,981	\$778,274	477	\$2,012,380	(3)
1917.....	1,263	821	34,393,560	4,117,157	442	1,714,056	(3)
1918.....	719	552	15,100,500	4,792,854	167	1,332,284	(3)
1919.....	995	659	29,746,693	6,411,505	336	2,933,847	(3)
1920.....	1,153	659	24,866,573	3,676,669	494	3,635,912	(3)
1921.....	1,258	716	20,211,960	3,421,506	542	11,812,424	(3)
1922.....	1,466	822	30,390,273	3,196,897	644	6,211,642	(3)
1923.....	1,575	923	44,483,103	5,360,889	652	5,237,736	(3)
1924.....	1,656	942	47,457,560	5,745,401	714	6,679,819	(3)
1925.....	1,753	1,081	64,493,229	8,119,191	672	4,510,589	(3)
1926.....	1,888	1,077	65,987,475	8,671,069	811	7,733,936	(3)
1927.....	1,988	1,070	55,838,329	7,225,128	695	8,733,836	223
1928.....	2,220	1,126	55,898,404	6,422,798	822	11,526,873	272
1929.....	2,329	1,197	52,809,244	5,460,289	872	10,237,366	260
1930.....	2,317	1,124	30,330,490	3,285,696	966	15,134,686	227

FLORIDA

1916.....	2,869	1,518	\$17,670,823	\$351,040	1,351	\$4,349,172	(3)
1917.....	2,991	1,868	18,677,504	2,401,069	1,123	5,488,638	(3)
1918.....	3,023	1,685	14,073,439	3,005,475	1,338	5,428,470	(3)
1919.....	2,845	1,671	25,285,566	4,314,974	1,174	11,334,536	(3)
1920.....	3,229	1,842	22,417,123	3,919,056	1,387	8,212,404	(3)
1921.....	3,472	1,646	16,166,358	2,226,419	1,826	16,066,850	(3)
1922.....	3,885	2,049	24,513,785	2,618,536	1,836	12,917,006	(3)
1923.....	4,353	2,466	35,398,528	3,821,481	1,887	11,855,447	(3)
1924.....	5,224	3,094	62,343,490	7,006,389	2,130	14,287,771	(3)
1925.....	8,284	5,478	192,320,339	23,516,457	2,806	26,545,579	(3)
1926.....	10,853	4,702	82,638,298	9,624,929	6,151	73,208,376	(3)
1927.....	11,010	3,443	32,218,194	3,412,552	5,323	93,803,280	2,244
1928.....	11,283	3,368	27,064,343	2,275,903	5,177	75,784,359	2,738
1929.....	11,119	3,489	28,114,338	2,210,154	4,778	73,712,820	2,852
1930.....	11,309	3,469	20,922,108	1,676,279	4,769	63,398,460	3,071

GEORGIA

1916.....	4,758	3,424	\$56,508,639	\$1,082,190	1,334	\$5,476,047	(3)
1917.....	4,956	4,009	73,150,726	12,312,967	947	5,695,973	(3)
1918.....	4,384	3,458	72,142,676	28,978,044	926	6,352,453	(3)
1919.....	4,420	3,487	83,470,756	21,352,256	933	6,088,122	(3)
1920.....	4,500	2,627	61,718,452	13,504,338	1,673	20,955,605	(3)
1921.....	4,547	2,867	31,036,614	4,409,673	2,480	39,273,973	(3)
1922.....	4,745	2,715	56,774,636	6,204,066	2,030	17,609,991	(3)
1923.....	4,963	3,094	63,751,487	7,023,858	1,869	16,996,464	(3)
1924.....	5,099	3,080	50,161,660	5,536,205	2,019	22,279,976	(3)

For footnotes see p. 312.

TABLE 23.—*Corporation returns for 1916 to 1930 by States and Territories, showing for returns with net income, no net income, and no income data, the number of returns, net income or deficit, and tax*¹—Continued

GEORGIA—Continued.

Year	Total number of re- turns	Returns showing net income			Returns showing no net income		Number of returns showing no income data— Inactive corpora- tions
		Number	Net income	Tax ²	Number	Deficit	
1925	5,251	3,354	\$67,080,735	\$7,699,583	1,897	\$18,297,398	(3)
1926	5,281	3,234	61,823,773	7,564,471	2,047	23,522,021	(3)
1927	5,524	3,416	70,521,193	8,320,117	1,839	19,387,376	269
1928	5,620	3,409	64,903,089	6,891,285	1,922	18,500,350	289
1929	5,738	3,390	62,280,928	6,104,989	2,037	20,485,642	311
1930	5,678	2,681	23,924,817	2,252,340	2,717	39,199,809	280

HAWAII

1916	571	396	\$45,704,636	\$889,751	175	\$1,255,144	(3)
1917	617	417	38,002,867	11,381,001	200	355,581	(3)
1918	480	337	24,023,809	8,014,383	143	884,848	(3)
1919	521	357	40,922,726	11,037,781	164	1,445,000	(3)
1920	534	368	58,284,660	19,228,745	166	1,110,422	(3)
1921	587	315	10,584,937	1,605,477	272	8,694,042	(3)
1922	604	351	15,159,068	1,750,982	253	4,427,230	(3)
1923	586	364	27,706,582	3,037,316	222	1,475,520	(3)
1924	607	393	31,529,816	3,625,419	214	1,109,053	(3)
1925	594	380	22,148,292	2,794,231	214	2,269,411	(3)
1926	633	429	25,849,463	3,396,249	204	1,666,698	(3)
1927	686	445	28,349,258	3,715,310	203	2,200,129	38
1928	734	455	33,455,832	3,883,119	238	1,696,287	41
1929	784	448	28,828,910	3,045,503	291	2,894,799	45
1930	785	413	22,836,121	2,643,151	339	4,787,319	33

IDAHO

1916	1,780	969	\$10,817,234	\$212,526	811	\$1,934,127	(3)
1917	1,889	1,084	14,951,419	2,497,452	805	1,954,152	(3)
1918	1,184	657	7,305,194	1,833,894	527	1,603,655	(3)
1919	1,690	951	11,399,127	1,750,435	739	2,529,376	(3)
1920	1,771	893	9,783,905	1,377,922	878	5,685,084	(3)
1921	1,706	601	2,229,211	203,309	1,105	10,309,380	(3)
1922	1,872	734	6,347,527	462,751	1,138	5,436,222	(3)
1923	1,951	840	10,330,884	965,874	1,111	5,320,288	(3)
1924	2,071	902	6,845,563	680,401	1,169	5,828,747	(3)
1925	2,279	1,012	9,013,870	975,132	1,267	5,195,974	(3)
1926	2,282	991	7,707,149	837,110	1,291	6,219,455	(3)
1927	2,270	1,014	5,930,441	587,368	564	5,915,313	692
1928	2,352	1,061	6,644,819	535,238	553	6,839,394	738
1929	2,412	1,054	7,524,958	505,247	593	4,619,702	765
1930	2,509	919	4,942,993	402,616	790	9,156,477	800

ILLINOIS

1916	21,931	13,451	\$762,145,412	\$15,014,845	8,480	\$28,596,059	(3)
1917	22,389	14,899	1,133,758,086	219,018,819	7,990	42,739,849	(3)
1918	20,406	12,920	759,325,582	278,662,256	7,486	34,350,497	(3)
1919	20,214	13,792	833,157,670	189,321,721	6,422	86,029,202	(3)
1920	21,127	13,413	677,180,274	149,048,598	7,714	145,320,086	(3)
1921	22,396	11,384	381,144,453	61,308,575	11,012	337,312,053	(3)
1922	24,184	14,360	670,758,004	75,884,486	9,824	173,860,580	(3)
1923	25,242	15,941	752,649,643	82,678,907	9,301	136,524,673	(3)
1924	26,414	15,959	706,054,194	82,467,674	10,455	161,659,103	(3)
1925	27,239	16,767	851,832,473	105,692,356	10,472	141,187,284	(3)
1926	28,340	16,986	901,781,956	116,558,602	11,354	159,686,695	(3)
1927	29,248	16,913	836,587,699	107,498,653	10,052	185,949,352	2,283
1928	30,444	17,668	1,012,940,140	115,222,042	10,370	179,767,433	2,406
1929	31,700	17,698	1,103,647,465	115,132,836	11,339	216,642,175	2,663
1930	32,043	13,389	586,664,164	66,135,079	15,780	407,149,790	2,874

TABLE 23.—*Corporation returns for 1916 to 1930 by States and Territories, showing for returns with net income, no net income, and no income data, the number of returns, net income or deficit, and tax*¹—Continued

INDIANA

Year	Total number of returns	Returns showing net income			Returns showing no net income		Number of returns showing no income data—Inactive corporations
		Number	Net income	Tax ²	Number	Deficit	
1916.....	8,546	5,881	\$101,751,368	\$2,001,337	2,665	\$7,985,988	(3)
1917.....	9,019	6,849	138,322,867	28,179,169	2,170	9,985,836	(2)
1918.....	8,589	6,090	114,146,476	40,491,541	2,499	11,206,248	(2)
1919.....	8,788	6,227	142,371,858	33,415,702	2,561	12,825,286	(2)
1920.....	9,275	5,885	128,164,213	27,463,390	3,390	34,967,606	(2)
1921.....	9,397	4,991	77,168,148	12,477,850	4,406	66,997,689	(2)
1922.....	10,041	6,241	122,163,938	13,778,424	3,800	40,050,443	(2)
1923.....	10,399	6,721	136,413,095	15,083,519	3,678	36,019,103	(2)
1924.....	10,832	6,556	114,989,588	12,930,267	4,276	41,903,489	(2)
1925.....	11,057	6,826	135,335,396	15,736,200	4,231	30,881,041	(2)
1926.....	11,080	6,889	129,343,772	15,747,699	4,191	33,416,050	(2)
1927.....	11,463	6,821	115,759,921	13,965,445	3,343	41,571,092	1,299
1928.....	11,703	6,836	122,603,012	12,901,862	3,561	34,983,502	1,306
1929.....	11,789	6,881	124,079,665	11,980,232	3,705	40,187,723	1,203
1930.....	11,663	5,289	71,466,760	7,250,243	5,186	70,089,952	1,188

IOWA

1916.....	9,064	5,855	\$57,610,384	\$1,113,903	3,209	\$16,055,263	(2)
1917.....	9,288	6,423	77,849,313	12,517,328	2,865	4,058,366	(2)
1918.....	8,257	5,825	60,992,499	16,100,592	2,432	6,062,843	(2)
1919.....	7,798	5,373	71,809,349	14,122,884	2,425	11,338,925	(2)
1920.....	8,899	5,497	59,945,718	9,414,567	3,402	26,444,863	(2)
1921.....	8,643	4,494	35,317,084	4,183,749	4,149	37,950,590	(2)
1922.....	8,839	5,343	49,066,144	4,768,550	3,496	21,689,190	(2)
1923.....	9,025	5,477	57,437,108	5,842,916	3,548	23,042,435	(2)
1924.....	8,961	4,993	49,731,875	5,284,901	3,968	25,289,572	(2)
1925.....	9,048	5,115	56,258,659	6,302,485	3,933	24,376,794	(2)
1926.....	8,843	5,060	56,751,215	6,585,785	3,783	25,033,368	(2)
1927.....	9,050	5,087	53,291,854	6,153,952	2,592	19,190,248	1,371
1928.....	8,643	4,981	65,509,670	6,604,313	2,507	18,549,651	1,155
1929.....	9,116	5,109	68,045,529	6,398,769	2,430	20,436,342	1,577
1930.....	9,125	4,558	46,489,265	4,573,825	3,077	28,275,704	1,490

KANSAS

1916.....	4,467	3,299	\$104,070,570	\$2,073,911	1,168	\$2,548,187	(2)
1917.....	4,604	3,680	121,396,212	19,611,875	924	5,270,237	(2)
1918.....	4,474	3,353	81,794,544	19,619,483	1,121	5,644,387	(2)
1919.....	4,531	3,436	116,251,721	20,987,914	1,095	7,329,727	(2)
1920.....	4,658	3,202	104,600,732	16,637,770	1,456	19,120,098	(2)
1921.....	4,749	2,852	87,549,593	15,101,167	1,897	22,247,520	(2)
1922.....	4,956	3,115	121,146,807	14,445,997	1,841	14,468,330	(2)
1923.....	4,928	2,987	87,085,926	10,270,566	1,941	17,532,728	(2)
1924.....	4,985	3,184	-84,610,712	9,832,973	1,801	15,351,310	(2)
1925.....	5,003	3,132	109,216,206	13,442,854	1,871	13,573,394	(2)
1926.....	5,280	3,253	131,458,924	17,017,077	2,027	12,888,990	(2)
1927.....	5,191	3,122	99,605,516	12,807,208	1,677	29,872,526	392
1928.....	5,228	3,258	108,126,632	12,099,545	1,531	10,460,044	439
1929.....	5,192	3,278	134,228,182	13,952,047	1,517	12,768,097	397
1930.....	5,308	2,846	74,320,733	8,241,440	2,059	29,351,949	403

KENTUCKY

1916.....	5,405	3,439	\$66,519,119	\$1,303,454	1,966	\$5,561,520	(2)
1917.....	5,580	3,853	82,895,744	17,390,723	1,727	4,169,934	(2)
1918.....	4,307	3,143	69,821,552	23,978,936	1,164	3,702,543	(2)
1919.....	4,571	3,075	70,588,761	15,271,104	1,496	6,446,506	(2)
1920.....	4,804	3,079	74,869,079	16,965,239	1,725	12,865,946	(2)
1921.....	4,757	2,617	31,877,592	4,771,750	2,140	34,306,672	(2)
1922.....	5,119	3,315	69,658,734	7,376,137	1,804	18,085,658	(2)

For footnotes see p. 312.

TABLE 23.—*Corporation returns for 1916 to 1930 by States and Territories, showing for returns with net income, no net income, and no income data, the number of returns, net income or deficit, and tax*¹—Continued

KENTUCKY—Continued

Year	Total number of returns	Returns showing net income			Returns showing no net income		Number of returns showing no income data—Inactive corporations
		Number	Net income	Tax ¹	Number	Deficit	
1923.....	5, 153	3, 381	\$72, 582, 288	\$8, 139, 710	1, 772	\$13, 264, 642	(³)
1924.....	5, 225	3, 226	64, 974, 995	7, 347, 437	1, 999	16, 972, 876	(³)
1925.....	5, 295	3, 418	78, 148, 741	9, 418, 224	1, 877	11, 483, 729	(³)
1926.....	5, 479	3, 403	77, 202, 970	9, 612, 262	2, 076	14, 471, 051	(³)
1927.....	5, 718	3, 397	72, 269, 854	8, 892, 758	1, 691	14, 493, 784	630
1928.....	5, 894	3, 457	75, 154, 449	8, 172, 028	1, 783	15, 998, 237	654
1929.....	5, 668	3, 316	77, 305, 053	7, 745, 933	1, 799	16, 387, 992	553
1930.....	5, 764	2, 767	38, 452, 724	3, 981, 810	2, 364	74, 305, 037	633

LOUISIANA

1916.....	3, 705	2, 380	\$52, 633, 117	\$1, 047, 775	1, 325	\$5, 929, 989	(³)
1917.....	4, 096	3, 113	88, 178, 618	17, 557, 639	983	6, 653, 731	(³)
1918.....	3, 661	2, 557	57, 167, 621	18, 300, 881	1, 104	5, 394, 984	(³)
1919.....	4, 001	2, 690	88, 957, 200	22, 785, 950	1, 311	8, 189, 629	(³)
1920.....	4, 365	2, 441	67, 291, 639	15, 427, 607	1, 924	26, 883, 684	(³)
1921.....	4, 470	2, 053	27, 125, 000	3, 905, 935	2, 417	40, 131, 350	(³)
1922.....	4, 987	2, 580	51, 649, 253	5, 483, 592	2, 407	44, 743, 533	(³)
1923.....	5, 109	2, 841	68, 344, 723	7, 543, 885	2, 268	23, 034, 850	(³)
1924.....	5, 155	2, 943	54, 436, 362	5, 934, 261	2, 212	24, 738, 179	(³)
1925.....	5, 250	3, 121	64, 232, 938	7, 268, 660	2, 129	26, 152, 664	(³)
1926.....	5, 657	3, 277	62, 497, 081	7, 554, 101	2, 380	26, 200, 382	(³)
1927.....	5, 817	3, 219	56, 860, 797	6, 752, 612	2, 092	28, 323, 044	506
1928.....	6, 072	3, 370	60, 220, 625	6, 122, 204	2, 132	27, 384, 846	570
1929.....	6, 314	3, 424	53, 648, 140	4, 980, 312	2, 242	32, 195, 852	648
1930.....	6, 440	2, 903	33, 217, 314	3, 096, 364	2, 881	51, 988, 388	656

MAINE

1916.....	3, 084	1, 949	\$38, 312, 774	\$744, 773	1, 135	\$3, 936, 433	(³)
1917.....	3, 311	2, 390	55, 824, 590	8, 082, 526	921	3, 475, 614	(³)
1918.....	2, 469	1, 496	25, 251, 628	7, 997, 729	973	6, 490, 020	(³)
1919.....	2, 841	1, 908	48, 758, 261	10, 824, 757	933	7, 148, 075	(³)
1920.....	2, 830	1, 737	43, 835, 668	8, 808, 774	1, 093	8, 382, 167	(³)
1921.....	2, 994	1, 595	30, 485, 349	5, 102, 019	1, 399	34, 487, 166	(³)
1922.....	3, 219	1, 855	40, 170, 194	4, 755, 360	1, 364	11, 175, 507	(³)
1923.....	3, 297	2, 001	44, 434, 980	4, 983, 800	1, 296	10, 320, 017	(³)
1924.....	3, 444	1, 966	31, 347, 813	3, 533, 832	1, 478	12, 818, 615	(³)
1925.....	3, 464	1, 945	39, 071, 919	4, 584, 431	1, 519	10, 186, 819	(³)
1926.....	3, 443	1, 972	32, 528, 974	3, 908, 753	1, 471	10, 464, 172	(³)
1927.....	3, 489	2, 072	36, 574, 450	4, 326, 805	1, 042	11, 269, 604	375
1928.....	3, 644	2, 092	34, 914, 666	3, 702, 506	1, 133	8, 974, 306	419
1929.....	3, 720	2, 095	35, 378, 743	3, 431, 942	1, 180	20, 792, 197	445
1930.....	3, 789	1, 888	24, 232, 269	2, 496, 359	1, 476	28, 486, 786	425

MARYLAND

1916.....	4, 039	2, 584	\$87, 284, 003	\$1, 658, 036	1, 455	\$4, 664, 013	(³)
1917.....	4, 250	2, 897	109, 891, 583	18, 699, 793	1, 353	7, 895, 451	(³)
1918.....	3, 498	2, 529	84, 761, 692	30, 116, 417	969	4, 875, 517	(³)
1919.....	3, 885	2, 647	93, 967, 364	22, 249, 481	1, 238	8, 650, 851	(³)
1920.....	4, 662	3, 012	76, 902, 019	13, 879, 487	1, 650	22, 765, 511	(³)
1921.....	4, 246	2, 073	62, 791, 198	8, 095, 320	2, 173	37, 760, 712	(³)
1922.....	4, 599	2, 520	65, 766, 880	7, 355, 370	2, 079	23, 130, 838	(³)
1923.....	4, 783	2, 810	99, 326, 345	11, 349, 059	1, 973	16, 301, 840	(³)
1924.....	5, 202	2, 933	83, 492, 835	9, 846, 911	2, 269	21, 782, 532	(³)
1925.....	5, 461	3, 090	103, 664, 691	12, 753, 251	2, 371	19, 345, 232	(³)
1926.....	5, 621	3, 188	118, 165, 800	14, 934, 207	2, 433	20, 398, 160	(³)
1927.....	5, 787	3, 162	104, 113, 296	13, 188, 854	1, 882	36, 988, 167	743
1928.....	5, 970	3, 144	156, 351, 652	17, 573, 370	2, 067	25, 824, 764	759
1929.....	6, 189	3, 334	165, 645, 057	16, 850, 939	2, 143	30, 009, 777	712
1930.....	5, 922	2, 775	116, 375, 490	13, 224, 817	2, 479	57, 807, 750	668

For footnotes see p. 312.

TABLE 23.—Corporation returns for 1916 to 1930 by States and Territories, showing for returns with net income, no net income, and no income data, the number of returns, net income or deficit, and tax ¹—Continued

MASSACHUSETTS

Year	Total number of returns	Returns showing net income			Returns showing no net income		Number of returns showing no income data—Inactive corporations
		Number	Net income	Tax ²	Number	Deficit	
1916	13, 273	8, 350	\$467, 503, 662	\$8, 927, 594	4, 923	\$28, 086, 373	(³)
1917	13, 799	9, 849	831, 735, 324	137, 224, 705	3, 950	26, 540, 035	(³)
1918	12, 622	8, 501	614, 896, 233	274, 088, 286	4, 121	67, 643, 422	(³)
1919	13, 286	8, 894	654, 556, 714	168, 931, 296	4, 392	61, 866, 252	(³)
1920	14, 150	8, 142	402, 527, 511	87, 847, 073	6, 008	199, 140, 818	(³)
1921	14, 837	7, 199	277, 810, 546	46, 939, 213	7, 638	250, 489, 947	(³)
1922	15, 867	8, 922	415, 230, 727	47, 813, 576	6, 945	153, 696, 505	(³)
1923	15, 861	9, 486	462, 478, 692	53, 151, 343	6, 375	125, 643, 432	(³)
1924	17, 101	9, 412	352, 209, 591	40, 796, 074	7, 689	173, 656, 457	(³)
1925	16, 444	9, 631	407, 768, 963	49, 269, 096	6, 813	112, 722, 084	(³)
1926	17, 639	9, 752	382, 931, 611	48, 500, 010	7, 887	146, 128, 051	(³)
1927	18, 182	9, 907	399, 971, 159	49, 174, 304	7, 149	136, 207, 941	1, 126
1928	18, 851	10, 266	412, 506, 062	45, 923, 268	7, 501	147, 014, 255	1, 084
1929	19, 401	10, 383	444, 569, 972	44, 619, 551	7, 980	190, 760, 215	1, 038
1930	20, 070	8, 316	249, 537, 347	27, 837, 352	10, 546	346, 662, 268	1, 208

MICHIGAN

1916	9, 823	6, 362	\$375, 253, 744	\$7, 362, 945	3, 461	\$13, 792, 528	(³)
1917	9, 993	7, 162	307, 749, 892	60, 968, 508	2, 831	31, 405, 052	(³)
1918	9, 021	5, 951	338, 729, 021	143, 175, 293	3, 070	18, 492, 536	(³)
1919	9, 626	6, 637	517, 774, 681	159, 566, 677	2, 989	16, 956, 204	(³)
1920	10, 872	6, 704	402, 047, 385	102, 620, 785	4, 168	49, 535, 366	(³)
1921	11, 426	5, 209	251, 304, 416	61, 849, 089	6, 217	180, 495, 092	(³)
1922	11, 853	6, 571	447, 225, 520	50, 070, 746	5, 282	76, 326, 217	(³)
1923	12, 174	7, 294	521, 024, 836	60, 729, 137	4, 880	70, 047, 812	(³)
1924	12, 778	7, 429	497, 940, 013	59, 869, 257	5, 349	63, 963, 119	(³)
1925	13, 016	8, 103	762, 997, 200	96, 056, 344	4, 913	63, 876, 038	(³)
1926	13, 553	8, 282	672, 422, 283	88, 183, 330	5, 271	84, 481, 252	(³)
1927	14, 120	7, 953	624, 658, 470	81, 971, 438	4, 873	134, 299, 345	1, 294
1928	14, 920	8, 655	735, 670, 950	85, 310, 239	4, 840	159, 476, 988	1, 425
1929	15, 543	8, 631	762, 434, 851	71, 628, 026	5, 448	119, 044, 474	1, 464
1930	15, 758	6, 045	389, 342, 499	43, 857, 774	8, 063	193, 927, 520	1, 650

MINNESOTA

1916	9, 276	5, 916	\$205, 685, 329	\$4, 053, 243	3, 360	\$12, 209, 895	(³)
1917	9, 486	7, 235	273, 447, 667	48, 898, 270	2, 251	18, 861, 338	(³)
1918	8, 676	5, 787	138, 101, 260	35, 645, 623	2, 789	10, 168, 846	(³)
1919	8, 588	5, 946	190, 433, 359	35, 325, 303	2, 642	11, 484, 989	(³)
1920	9, 315	5, 821	148, 473, 971	23, 338, 489	3, 494	24, 776, 907	(³)
1921	9, 177	4, 710	61, 611, 676	8, 476, 750	4, 467	68, 709, 897	(³)
1922	10, 269	5, 547	96, 881, 835	11, 097, 391	4, 722	38, 678, 456	(³)
1923	10, 568	5, 795	116, 711, 287	12, 604, 260	4, 773	36, 011, 169	(³)
1924	10, 800	5, 783	111, 844, 643	12, 698, 035	5, 017	41, 333, 313	(³)
1925	10, 733	5, 999	131, 886, 399	15, 796, 494	4, 734	31, 810, 112	(³)
1926	10, 965	5, 870	130, 211, 654	16, 155, 550	5, 095	31, 055, 904	(³)
1927	11, 101	5, 910	117, 223, 824	14, 227, 460	3, 693	36, 398, 263	1, 498
1928	11, 302	6, 229	155, 636, 570	17, 090, 924	3, 544	28, 225, 755	1, 529
1929	11, 482	6, 316	146, 668, 780	14, 697, 284	3, 563	32, 732, 271	1, 603
1930	11, 476	5, 491	87, 556, 089	9, 224, 930	4, 435	60, 139, 408	1, 550

MISSISSIPPI

1916	1, 653	1, 148	\$11, 382, 856	\$222, 380	505	\$1, 714, 999	(³)
1917	1, 811	1, 431	13, 714, 159	1, 927, 457	380	1, 397, 359	(³)
1918	1, 132	872	11, 244, 051	3, 180, 341	260	1, 694, 434	(³)
1919	1, 436	1, 177	18, 702, 567	3, 765, 160	259	1, 277, 555	(³)
1920	1, 573	1, 015	17, 374, 055	3, 280, 929	558	7, 556, 273	(³)
1921	1, 548	819	5, 187, 255	616, 643	729	9, 384, 206	(³)
1922	1, 678	1, 170	13, 023, 355	1, 136, 723	508	3, 690, 726	(³)
1923	1, 805	1, 253	17, 143, 525	1, 721, 120	552	4, 789, 735	(³)

For footnotes see p. 312.

TABLE 23.—*Corporation returns for 1916 to 1930 by States and Territories, showing for returns with net income, no net income, and no income data, the number of returns, net income or deficit, and tax*¹—Continued

MISSISSIPPI—Continued

Year	Total number of returns	Returns showing net income			Returns showing no net income		Number of returns showing no income data—Inactive corporations
		Number	Net income	Tax ²	Number	Deficit	
1924.....	1,977	1,305	\$13,197,415	\$1,335,653	672	\$12,171,217	(3)
1925.....	1,999	1,447	15,758,775	1,663,545	552	3,797,289	(3)
1926.....	2,113	1,413	13,166,440	1,435,100	700	7,404,954	(3)
1927.....	2,240	1,435	12,175,942	1,241,953	674	7,861,017	131
1928.....	2,432	1,482	12,700,024	1,066,132	780	6,779,445	170
1929.....	2,562	1,493	13,736,947	1,130,678	894	7,728,478	175
1930.....	2,604	1,044	5,999,753	512,460	1,293	14,364,516	267

MISSOURI

1916.....	14,262	8,901	\$222,630,602	\$4,347,717	5,361	\$18,999,972	(3)
1917.....	14,840	9,304	303,219,274	57,452,011	5,536	18,557,409	(3)
1918.....	13,332	8,294	258,919,402	103,399,779	5,038	20,533,855	(3)
1919.....	12,764	8,740	286,507,230	70,928,260	4,024	26,162,252	(3)
1920.....	13,428	8,431	226,302,500	48,149,874	4,997	51,549,622	(3)
1921.....	13,735	7,338	129,380,452	19,623,827	6,397	90,199,619	(3)
1922.....	14,190	8,445	203,959,349	23,127,247	5,745	59,551,941	(3)
1923.....	14,562	9,018	227,323,356	25,782,472	5,544	51,267,986	(3)
1924.....	15,139	8,906	225,899,300	26,039,340	6,233	56,248,620	(3)
1925.....	15,673	9,372	272,483,866	33,347,365	6,301	48,706,864	(3)
1926.....	16,145	9,160	267,510,006	33,947,811	6,985	51,022,188	(3)
1927.....	16,370	9,017	239,670,651	30,280,874	5,627	66,959,915	1,726
1928.....	16,751	9,137	256,780,500	27,953,085	5,711	60,573,083	1,903
1929.....	17,223	9,146	262,694,594	26,786,038	6,068	65,537,732	2,009
1930.....	17,106	7,411	162,446,149	17,748,477	7,691	103,085,730	2,004

MONTANA

1916.....	3,613	2,019	\$33,580,309	\$663,332	1,594	\$3,496,541	(3)
1917.....	3,774	2,430	31,302,667	3,891,316	1,344	3,954,547	(3)
1918.....	3,804	2,359	28,821,251	5,463,830	1,445	3,684,462	(3)
1919.....	3,337	1,770	14,867,974	1,756,820	1,567	5,996,423	(3)
1920.....	3,571	1,586	11,531,723	1,243,971	1,985	13,238,676	(3)
1921.....	3,782	1,183	6,104,401	567,728	2,599	14,397,838	(3)
1922.....	3,922	1,435	9,069,415	890,678	2,487	9,111,489	(3)
1923.....	3,865	1,424	8,815,440	876,050	2,441	12,343,115	(3)
1924.....	4,028	1,489	8,948,562	841,019	2,539	8,765,873	(3)
1925.....	3,907	1,609	11,841,163	1,196,446	2,298	7,716,215	(3)
1926.....	3,866	1,686	13,936,917	1,519,524	2,180	6,642,616	(3)
1927.....	4,020	1,837	13,312,092	1,361,229	983	9,342,514	1,200
1928.....	3,708	1,933	14,643,477	1,249,331	960	5,483,184	815
1929.....	3,585	1,822	11,941,519	940,562	1,070	6,769,981	693
1930.....	3,350	1,419	5,581,686	378,965	1,454	10,628,715	477

NEBRASKA

1916.....	4,561	3,329	\$35,742,854	\$701,490	1,232	\$2,186,853	(3)
1917.....	4,684	3,885	46,189,285	6,728,556	799	2,809,859	(3)
1918.....	4,464	3,880	53,872,984	8,259,550	1,084	4,045,410	(3)
1919.....	4,510	3,515	45,160,163	8,448,905	995	4,864,181	(3)
1920.....	4,873	3,113	31,690,995	5,214,041	1,760	21,971,136	(3)
1921.....	5,092	2,447	18,478,322	2,244,920	2,645	24,154,666	(3)
1922.....	5,102	2,933	26,166,141	2,645,915	2,169	12,068,951	(3)
1923.....	4,858	2,857	25,019,824	2,555,243	2,001	13,204,151	(3)
1924.....	4,679	2,896	26,913,914	2,762,866	1,783	13,116,117	(3)
1925.....	4,583	2,868	30,390,919	3,317,807	1,715	12,537,516	(3)
1926.....	4,594	2,815	27,497,556	3,122,134	1,779	10,177,762	(3)
1927.....	4,716	2,958	26,750,144	2,981,537	1,296	9,461,626	462
1928.....	4,836	3,060	30,623,670	2,882,277	1,251	10,355,716	525
1929.....	4,725	2,969	30,079,150	2,662,466	1,352	17,306,069	404
1930.....	4,786	2,708	21,995,936	2,043,076	1,705	15,628,432	373

For footnotes see p. 312.

TABLE 23.—*Corporation returns for 1916 to 1930 by States and Territories, showing for returns with net income, no net income, and no income data, the number of returns, net income or deficit, and tax* ¹—Continued

NEVADA

Year	Total number of returns	Returns showing net income			Returns showing no net income		Number of returns showing no income data—Inactive corporations
		Number	Net income	Tax ²	Number	Deficit	
1916.....	939	318	\$3,778,312	\$75,148	621	\$2,092,058	(3)
1917.....	1,051	399	3,805,024	431,467	652	2,676,455	(3)
1918.....	440	206	2,288,227	438,975	234	1,876,750	(3)
1919.....	958	285	3,336,250	408,712	673	2,324,937	(3)
1920.....	1,193	338	2,032,080	232,466	855	4,881,629	(3)
1921.....	1,244	274	1,332,043	126,634	970	4,294,924	(3)
1922.....	1,268	329	1,723,404	150,011	939	3,666,525	(3)
1923.....	1,156	337	2,558,594	225,107	819	3,293,952	(3)
1924.....	1,049	327	1,661,752	147,158	722	3,378,237	(3)
1925.....	1,029	351	2,341,538	214,831	678	6,442,370	(3)
1926.....	969	326	2,881,101	315,794	643	3,076,990	(3)
1927.....	874	314	4,108,708	486,925	253	3,412,418	307
1928.....	1,026	353	6,963,436	736,162	281	4,601,795	392
1929.....	1,033	351	9,771,174	971,353	315	4,329,528	367
1930.....	1,022	309	5,547,452	594,841	401	5,845,095	312

NEW HAMPSHIRE

1916.....	1,052	748	\$14,861,724	\$285,939	304	\$1,383,921	(2)
1917.....	1,177	890	16,319,046	2,999,312	287	1,304,969	(3)
1918.....	1,275	997	42,223,546	17,636,174	278	1,594,443	(3)
1919.....	1,003	727	25,505,450	5,977,204	276	917,206	(3)
1920.....	994	682	17,061,850	3,307,959	312	3,176,615	(3)
1921.....	1,021	591	12,712,973	1,625,876	430	4,875,557	(3)
1922.....	1,074	689	10,783,131	1,138,995	385	6,404,849	(3)
1923.....	1,121	750	12,673,162	1,404,078	371	2,515,780	(3)
1924.....	1,175	704	8,535,896	929,840	471	4,392,440	(3)
1925.....	1,198	758	10,261,622	1,168,632	440	5,780,378	(3)
1926.....	1,183	715	9,293,314	1,064,656	468	8,052,167	(3)
1927.....	1,227	754	11,147,514	1,240,353	399	6,099,329	74
1928.....	1,322	767	11,398,167	1,167,830	466	11,104,022	89
1929.....	1,349	803	11,948,182	1,116,811	477	4,781,862	69
1930.....	1,396	707	7,455,155	720,031	621	11,646,670	68

NEW JERSEY

1916.....	9,777	5,750	\$245,706,911	\$4,819,514	4,027	\$14,598,656	(3)
1917.....	10,112	6,222	256,292,144	47,280,689	3,890	17,573,903	(3)
1918.....	8,807	5,503	191,018,725	59,670,460	3,304	41,398,289	(3)
1919.....	9,392	6,035	254,570,015	65,332,488	3,357	86,090,439	(3)
1920.....	9,896	5,875	190,785,595	33,301,120	4,021	86,207,453	(3)
1921.....	10,631	5,545	154,208,750	25,934,801	5,086	89,970,417	(3)
1922.....	11,762	6,892	235,261,473	27,150,690	4,870	49,644,019	(3)
1923.....	13,062	8,120	273,897,476	31,254,966	4,942	53,746,530	(3)
1924.....	14,229	8,580	260,526,000	30,688,913	5,649	53,665,611	(3)
1925.....	15,151	9,494	331,624,315	39,208,726	5,657	55,326,204	(3)
1926.....	17,480	10,413	342,090,109	42,830,414	7,067	67,550,666	(3)
1927.....	19,143	10,783	349,484,078	43,336,568	6,863	83,001,929	1,497
1928.....	20,509	11,310	376,247,302	41,171,307	7,605	55,635,488	1,594
1929.....	21,885	11,646	444,894,582	45,680,190	8,468	136,749,363	1,771
1930.....	22,489	9,945	224,871,340	24,074,963	10,711	238,325,954	1,833

NEW MEXICO

1916.....	979	474	\$15,138,195	\$303,499	505	\$1,104,136	(3)
1917.....	1,103	542	14,592,888	3,204,692	561	2,336,330	(3)
1918.....	965	558	6,628,744	1,277,469	407	2,255,275	(2)
1919.....	940	494	4,273,632	577,138	446	1,956,173	(2)
1920.....	797	411	3,985,982	495,388	386	3,447,476	(2)
1921.....	961	392	2,177,450	216,539	569	4,707,421	(3)
1922.....	941	450	3,405,536	329,732	491	3,388,556	(3)
1923.....	953	424	2,974,836	269,960	529	2,894,045	(3)
1924.....	1,037	413	2,873,952	270,885	624	3,441,216	(3)

For footnotes see p. 312.

TABLE 23.—*Corporation returns for 1916 to 1930 by States and Territories, showing for returns with net income, no net income, and no income data, the number of returns, net income or deficit, and tax*¹—Continued

NEW MEXICO—Continued

Year	Total number of returns	Returns showing net income			Returns showing no net income		Number of returns showing no income data—Inactive corporations
		Number	Net income	Tax ²	Number	Deficit	
1925.....	941	435	\$3, 172, 807	\$311, 179	506	\$2, 815, 352	(3)
1926.....	1, 108	471	3, 707, 875	395, 119	637	3, 667, 859	(3)
1927.....	1, 019	495	3, 998, 320	417, 713	283	2, 748, 105	241
1928.....	1, 103	541	4, 620, 555	415, 303	282	2, 221, 217	280
1929.....	1, 126	558	4, 320, 225	353, 891	300	2, 527, 200	268
1930.....	1, 136	491	2, 455, 485	178, 817	430	3, 228, 122	215

NEW YORK

1916.....	44, 632	27, 777	\$2, 274, 661, 422	\$44, 464, 771	16, 855	\$139, 221, 231	(3)
1917.....	46, 144	29, 880	2, 201, 153, 456	394, 470, 651	16, 264	139, 466, 814	(3)
1918.....	47, 535	27, 760	2, 153, 317, 770	807, 306, 499	19, 775	169, 754, 770	(3)
1919.....	48, 494	30, 470	2, 392, 486, 064	501, 467, 755	18, 024	193, 049, 765	(3)
1920.....	55, 495	30, 349	1, 958, 629, 723	353, 192, 684	25, 146	471, 267, 898	(3)
1921.....	57, 596	27, 374	1, 136, 363, 439	168, 480, 511	30, 222	901, 975, 895	(3)
1922.....	64, 862	35, 504	1, 752, 190, 868	200, 602, 150	29, 358	541, 970, 527	(3)
1923.....	69, 863	40, 848	2, 156, 929, 895	248, 108, 254	29, 015	537, 455, 537	(3)
1924.....	75, 043	43, 406	2, 096, 541, 720	246, 109, 308	31, 637	520, 316, 060	(3)
1925.....	79, 414	46, 838	2, 598, 418, 524	322, 979, 149	32, 576	455, 798, 999	(3)
1926.....	89, 617	51, 424	2, 770, 885, 150	356, 408, 976	38, 193	517, 071, 252	(3)
1927.....	96, 949	53, 051	2, 545, 506, 995	324, 572, 838	36, 108	576, 624, 818	7, 790
1928.....	103, 372	55, 008	3, 248, 916, 408	367, 733, 278	40, 062	573, 651, 985	8, 302
1929.....	107, 300	55, 304	3, 646, 921, 991	383, 110, 174	43, 865	854, 292, 019	8, 131
1930.....	111, 100	47, 674	2, 091, 540, 171	238, 010, 215	54, 627	1, 355, 500, 331	8, 799

NORTH CAROLINA

1916.....	5, 021	3, 438	\$60, 882, 803	\$1, 200, 185	1, 583	\$3, 936, 837	(3)
1917.....	5, 155	3, 986	91, 608, 121	20, 353, 098	1, 169	3, 391, 146	(3)
1918.....	4, 212	3, 362	107, 028, 177	50, 678, 099	850	2, 543, 401	(3)
1919.....	4, 396	3, 501	114, 681, 366	29, 809, 916	895	3, 662, 723	(3)
1920.....	4, 812	3, 143	102, 277, 769	23, 970, 252	1, 669	14, 614, 276	(3)
1921.....	4, 914	2, 529	65, 426, 587	12, 999, 450	2, 385	22, 424, 732	(3)
1922.....	5, 714	3, 486	99, 169, 237	11, 465, 957	2, 228	9, 786, 038	(3)
1923.....	5, 987	3, 810	107, 931, 479	12, 502, 613	2, 177	11, 655, 029	(3)
1924.....	6, 085	3, 529	83, 731, 523	9, 726, 312	2, 556	19, 489, 850	(3)
1925.....	6, 267	3, 762	106, 623, 327	12, 821, 971	2, 505	14, 536, 347	(3)
1926.....	6, 450	3, 686	102, 878, 778	13, 016, 769	2, 764	22, 012, 600	(3)
1927.....	6, 501	3, 688	114, 607, 046	14, 146, 627	2, 308	16, 413, 483	505
1928.....	6, 669	3, 462	96, 562, 498	10, 769, 650	2, 667	20, 784, 146	540
1929.....	6, 570	3, 009	104, 313, 766	10, 862, 756	3, 011	25, 344, 075	550
1930.....	6, 544	2, 161	73, 172, 101	8, 333, 930	3, 732	36, 558, 968	651

NORTH DAKOTA

1916.....	2, 769	2, 220	\$10, 664, 421	\$207, 064	549	\$1, 026, 359	(3)
1917.....	3, 124	2, 559	9, 795, 608	2, 144, 686	565	1, 083, 398	(3)
1918.....	2, 752	2, 217	9, 900, 561	1, 485, 977	535	883, 625	(3)
1919.....	2, 639	2, 135	9, 152, 029	1, 004, 639	504	1, 414, 501	(3)
1920.....	2, 898	1, 747	6, 867, 604	731, 555	1, 151	4, 841, 788	(3)
1921.....	2, 819	1, 362	4, 000, 679	337, 784	1, 457	5, 494, 665	(3)
1922.....	2, 848	1, 529	4, 748, 221	338, 363	1, 319	4, 572, 992	(3)
1923.....	2, 938	1, 334	3, 477, 845	215, 939	1, 604	5, 348, 250	(3)
1924.....	3, 084	1, 601	5, 699, 606	443, 397	1, 483	4, 778, 668	(3)
1925.....	3, 245	1, 684	7, 972, 051	547, 214	1, 561	3, 982, 311	(3)
1926.....	3, 445	1, 552	6, 574, 165	421, 660	1, 893	4, 864, 782	(3)
1927.....	3, 471	1, 695	5, 411, 978	399, 437	943	3, 150, 030	833
1928.....	3, 528	1, 737	5, 687, 850	320, 818	972	3, 220, 329	819
1929.....	3, 425	1, 467	4, 537, 607	251, 247	1, 085	3, 844, 972	873
1930.....	3, 574	1, 183	2, 721, 265	132, 594	1, 458	4, 533, 020	933

TABLE 23.—*Corporation returns for 1916 to 1930 by States and Territories, showing for returns with net income, no net income, and no income data, the number of returns, net income or deficit, and tax*¹—Continued

OHIO

Year	Total number of returns	Returns showing net income			Returns showing no net income		Number of returns showing no income data—Inactive corporations
		Number	Net income	Tax ²	Number	Deficit	
1916	17,660	12,251	\$630,144,978	\$12,364,799	5,409	\$23,034,658	(9)
1917	17,615	13,546	936,496,775	218,117,703	4,069	36,780,735	(9)
1918	15,815	11,594	643,186,133	267,344,555	4,421	28,807,704	(9)
1919	17,088	12,194	619,258,196	148,160,295	4,894	41,388,082	(9)
1920	18,822	12,302	560,556,917	126,262,551	6,520	124,983,990	(9)
1921	20,091	9,555	235,467,847	38,881,502	10,536	338,788,204	(9)
1922	21,390	12,495	419,174,756	44,710,601	8,895	144,661,602	(9)
1923	22,097	13,758	538,602,037	57,442,924	8,339	118,996,299	(9)
1924	22,754	13,369	442,810,151	51,129,974	9,385	144,560,904	(9)
1925	23,239	14,266	564,543,064	69,182,027	8,973	153,510,940	(9)
1926	23,475	14,266	530,119,098	66,541,324	9,209	113,122,321	(9)
1927	24,305	14,020	505,740,230	63,487,483	8,901	132,171,607	1,384
1928	24,722	14,344	589,966,142	64,775,638	8,942	123,830,483	1,436
1929	25,173	14,299	687,230,541	71,392,513	9,515	153,560,559	1,359
1930	25,459	10,676	301,339,374	33,041,146	13,365	250,365,035	1,418

OKLAHOMA

1916	7,150	3,431	\$112,338,867	\$2,196,340	3,719	\$6,126,976	(9)
1917	7,364	3,872	76,978,232	14,476,725	3,492	7,334,419	(9)
1918	6,321	3,261	37,626,312	10,324,532	3,060	11,974,054	(9)
1919	5,904	3,295	41,622,887	8,614,021	2,609	21,337,279	(9)
1920	5,564	3,004	56,880,894	9,554,269	2,560	26,614,608	(9)
1921	5,569	2,801	17,729,976	2,510,336	3,268	57,665,489	(9)
1922	5,750	2,701	39,456,544	3,924,253	3,049	47,004,612	(9)
1923	5,709	2,615	26,788,077	2,700,605	3,094	54,042,501	(9)
1924	5,729	2,929	39,221,970	3,969,267	2,800	42,571,798	(9)
1925	5,608	3,141	73,912,161	8,025,171	2,467	27,331,697	(9)
1926	5,835	3,299	84,300,599	10,327,122	2,536	32,927,563	(9)
1927	6,132	3,271	56,608,465	6,368,039	2,090	45,640,673	771
1928	6,466	3,512	79,233,405	8,124,164	2,177	36,289,113	767
1929	6,671	3,649	105,607,364	9,794,658	2,169	28,448,151	853
1930	6,944	2,948	71,297,425	7,739,213	3,073	69,417,719	923

OREGON

1916	5,022	2,108	\$18,732,510	\$357,644	2,914	\$13,477,766	(9)
1917	5,352	2,642	34,385,889	6,331,770	2,710	8,403,391	(9)
1918	4,398	2,421	34,694,323	12,277,923	1,977	8,074,512	(9)
1919	4,252	2,260	48,138,408	14,976,082	1,992	10,428,383	(9)
1920	4,588	2,236	39,521,816	8,503,530	2,352	23,197,837	(9)
1921	4,840	1,948	17,030,724	2,368,688	2,892	26,171,593	(9)
1922	5,134	2,399	27,892,453	3,029,367	2,735	20,327,675	(9)
1923	5,301	2,592	35,418,795	3,630,726	2,709	14,470,563	(9)
1924	5,647	2,733	29,088,365	3,106,610	2,914	40,856,244	(9)
1925	5,850	2,910	28,652,483	3,153,701	2,940	16,873,653	(9)
1926	6,144	3,003	26,867,008	2,994,717	3,141	21,240,211	(9)
1927	6,350	3,028	23,694,486	2,493,716	2,172	21,736,061	1,150
1928	6,673	3,131	29,384,715	2,736,918	2,232	18,903,585	1,310
1929	6,863	3,105	30,026,503	2,606,773	2,345	20,409,805	1,413
1930	7,012	2,590	17,009,781	1,516,892	2,979	37,439,083	1,443

PENNSYLVANIA

1916	20,460	12,899	\$1,122,447,066	\$22,276,545	7,561	\$55,724,045	(9)
1917	20,834	13,644	1,476,471,639	387,895,679	7,290	54,047,668	(9)
1918	18,473	11,096	963,262,739	385,262,742	6,477	43,981,200	(9)
1919	10,944	11,100	902,728,720	198,978,411	5,844	52,215,031	(9)
1920	18,827	12,012	971,581,884	208,770,846	6,815	106,652,862	(9)
1921	19,806	9,665	431,800,206	73,124,667	10,141	266,641,775	(9)
1922	21,364	12,256	683,697,493	78,956,643	9,098	173,995,154	(9)
1923	22,656	13,478	992,478,647	104,619,295	9,178	136,776,201	(9)

For footnotes see p. 312.

TABLE 23.—Corporation returns for 1916 to 1930 by States and Territories, showing for returns with net income, no net income, and no income data, the number of returns, net income or deficit, and tax ¹—Continued

PENNSYLVANIA—Continued

Year	Total number of returns	Returns showing net income			Returns showing no net income		Number of returns showing no income data—Inactive corporations
		Number	Net income	Tax ¹	Number	Deficit	
1924	23, 429	12, 988	\$730, 523, 286	\$87, 512, 252	10, 441	\$158, 156, 630	(³)
1925	23, 502	13, 569	891, 119, 486	111, 207, 111	9, 933	151, 087, 052	(³)
1926	24, 173	13, 820	941, 818, 944	122, 561, 366	10, 353	150, 306, 532	(³)
1927	24, 883	13, 193	806, 494, 048	104, 134, 847	9, 330	188, 396, 811	2, 360
1928	25, 558	13, 370	905, 714, 567	104, 000, 212	9, 665	181, 313, 094	2, 523
1929	26, 357	13, 880	1, 060, 023, 187	112, 112, 660	9, 795	193, 501, 282	2, 682
1930	26, 577	11, 254	565, 536, 120	64, 380, 325	12, 549	316, 422, 050	2, 774

RHODE ISLAND

1916	2, 133	1, 358	\$71, 874, 276	\$1, 395, 766	780	\$1, 834, 238	(³)
1917	2, 271	1, 340	76, 653, 837	17, 236, 710	931	2, 802, 820	(³)
1918	1, 617	1, 023	78, 399, 455	35, 882, 763	594	10, 296, 798	(³)
1919	1, 748	1, 177	112, 140, 991	31, 032, 854	571	5, 575, 311	(³)
1920	1, 837	1, 146	55, 944, 450	11, 623, 889	601	27, 689, 027	(³)
1921	2, 028	1, 043	44, 843, 583	8, 447, 999	985	34, 488, 097	(³)
1922	2, 237	1, 250	61, 613, 177	7, 303, 249	987	25, 541, 260	(³)
1923	2, 353	1, 441	70, 428, 803	8, 213, 788	912	25, 344, 069	(³)
1924	2, 455	1, 310	44, 861, 723	5, 236, 749	1, 145	37, 321, 858	(³)
1925	2, 503	1, 419	50, 375, 599	6, 018, 592	1, 084	24, 129, 917	(³)
1926	2, 566	1, 368	43, 395, 772	5, 476, 879	1, 198	22, 640, 088	(³)
1927	2, 688	1, 536	49, 045, 878	5, 790, 707	947	16, 193, 305	205
1928	2, 871	1, 628	51, 732, 377	5, 585, 311	1, 000	15, 106, 989	243
1929	2, 964	1, 650	54, 487, 241	5, 503, 588	1, 067	19, 730, 964	247
1930	3, 068	1, 370	23, 344, 797	2, 677, 226	1, 450	57, 782, 959	248

SOUTH CAROLINA

1916	3, 915	2, 390	\$23, 512, 698	\$445, 222	1, 525	\$6, 438, 981	(³)
1917	4, 087	2, 771	54, 561, 644	9, 069, 122	1, 316	1, 670, 819	(³)
1918	3, 554	2, 549	58, 292, 576	26, 302, 736	1, 005	1, 814, 723	(³)
1919	3, 501	2, 454	63, 423, 640	17, 751, 128	1, 047	2, 393, 370	(³)
1920	3, 874	2, 219	53, 342, 402	15, 680, 744	1, 655	14, 333, 302	(³)
1921	3, 760	1, 567	14, 486, 665	1, 917, 328	2, 193	17, 896, 940	(³)
1922	4, 006	2, 027	29, 325, 430	3, 019, 195	1, 979	9, 518, 405	(³)
1923	4, 171	2, 368	34, 067, 477	3, 369, 771	1, 803	7, 827, 952	(³)
1924	4, 104	2, 111	14, 250, 797	1, 372, 469	1, 993	12, 435, 208	(³)
1925	3, 924	2, 158	20, 003, 470	1, 912, 104	1, 766	12, 046, 959	(³)
1926	3, 822	1, 768	15, 324, 801	1, 692, 911	2, 054	12, 468, 188	(³)
1927	3, 713	1, 768	24, 790, 792	2, 693, 817	1, 548	8, 612, 131	397
1928	3, 817	1, 710	17, 815, 740	1, 804, 383	1, 709	9, 368, 341	398
1929	3, 759	1, 697	16, 160, 909	1, 464, 494	1, 775	11, 462, 544	387
1930	3, 626	1, 229	6, 281, 234	525, 487	2, 031	25, 630, 017	366

SOUTH DAKOTA

1916	2, 442	1, 744	\$7, 924, 094	\$155, 845	698	\$2, 708, 153	(³)
1917	2, 588	2, 172	10, 856, 357	1, 780, 969	416	729, 587	(³)
1918	2, 202	1, 732	9, 704, 447	2, 001, 261	470	850, 006	(³)
1919	2, 337	1, 887	12, 080, 876	1, 859, 544	450	1, 031, 281	(³)
1920	2, 564	1, 671	7, 703, 223	1, 043, 011	993	4, 472, 331	(³)
1921	2, 213	1, 062	3, 161, 372	224, 584	1, 151	4, 725, 659	(³)
1922	2, 813	1, 625	4, 559, 706	313, 282	1, 288	3, 703, 584	(³)
1923	2, 856	1, 536	4, 222, 579	296, 618	1, 320	4, 062, 127	(³)
1924	2, 970	1, 559	4, 792, 550	355, 445	1, 411	4, 022, 924	(³)
1925	2, 838	1, 676	5, 257, 250	426, 159	1, 262	3, 357, 254	(³)
1926	2, 872	1, 354	3, 436, 814	256, 921	1, 518	3, 926, 672	(³)
1927	3, 008	1, 665	6, 230, 326	387, 136	704	2, 893, 846	639
1928	2, 954	1, 712	6, 229, 593	394, 344	677	2, 336, 842	565
1929	3, 071	1, 685	6, 295, 795	394, 531	816	2, 783, 680	570
1930	3, 127	1, 514	4, 845, 501	293, 708	998	3, 441, 056	615

TABLE 23.—*Corporation returns for 1916 to 1930 by States and Territories, showing for returns with net income, no net income, and no income data, the number of returns, net income or deficit, and tax*¹—Continued

TENNESSEE

Year	Total number of re- turns	Returns showing net income			Returns showing no net income		Number of returns showing no income data— Inactive cor- pora- tions
		Number	Net income	Tax ²	Number	Deficit	
1916	4, 670	2, 961	\$48, 737, 212	\$949, 638	1, 709	\$5, 949, 294	(3)
1917	4, 714	3, 565	68, 770, 977	12, 841, 971	1, 149	8, 002, 654	(3)
1918	4, 186	2, 984	53, 465, 096	19, 108, 846	1, 202	5, 195, 757	(3)
1919	4, 392	3, 093	69, 106, 207	16, 654, 261	1, 299	6, 691, 439	(3)
1920	4, 742	2, 788	52, 402, 287	11, 682, 935	1, 954	19, 381, 347	(3)
1921	4, 753	2, 428	30, 607, 384	5, 127, 723	2, 325	26, 398, 967	(3)
1922	4, 906	3, 005	57, 724, 465	6, 265, 767	1, 901	12, 750, 418	(3)
1923	4, 860	3, 084	54, 321, 630	5, 900, 220	1, 776	15, 591, 285	(3)
1924	5, 100	3, 074	52, 089, 336	5, 789, 104	2, 026	20, 990, 555	(3)
1925	4, 801	3, 047	66, 906, 463	7, 792, 719	1, 754	12, 677, 414	(3)
1926	4, 955	3, 047	66, 926, 466	8, 176, 829	1, 908	17, 420, 527	(3)
1927	5, 039	3, 054	61, 403, 025	7, 404, 893	1, 577	18, 545, 018	408
1928	5, 213	3, 039	65, 892, 917	7, 039, 468	1, 747	18, 068, 755	427
1929	5, 338	3, 032	59, 532, 771	5, 744, 440	1, 852	24, 702, 126	454
1930	5, 408	2, 463	33, 117, 367	3, 363, 850	2, 483	46, 887, 973	462

TEXAS

1916	8, 693	5, 827	\$123, 581, 835	\$2, 352, 057	2, 866	\$13, 119, 046	(3)
1917	9, 039	6, 974	208, 191, 837	30, 004, 391	2, 065	12, 605, 058	(3)
1918	8, 198	5, 765	124, 123, 481	34, 459, 589	2, 433	13, 964, 819	(3)
1919	8, 709	5, 967	128, 674, 523	28, 772, 317	2, 752	58, 749, 641	(3)
1920	8, 571	5, 183	127, 546, 820	23, 264, 395	3, 388	54, 694, 678	(3)
1921	9, 185	4, 739	65, 392, 138	10, 477, 598	4, 446	107, 556, 513	(3)
1922	9, 591	5, 497	94, 059, 389	10, 466, 223	4, 094	75, 424, 343	(3)
1923	10, 227	6, 273	102, 801, 770	11, 038, 403	3, 954	68, 461, 272	(3)
1924	10, 787	6, 815	150, 501, 590	16, 819, 180	3, 972	50, 576, 805	(3)
1925	11, 245	6, 890	206, 658, 194	24, 862, 385	4, 355	45, 913, 933	(3)
1926	11, 970	7, 253	199, 524, 527	24, 863, 040	4, 717	52, 191, 067	(3)
1927	12, 930	7, 524	142, 338, 038	17, 051, 098	4, 353	57, 302, 815	1, 053
1928	14, 238	8, 293	173, 980, 186	18, 441, 180	4, 761	68, 852, 115	1, 184
1929	14, 552	8, 156	189, 131, 653	18, 193, 363	5, 243	66, 898, 581	1, 153
1930	15, 431	6, 660	97, 054, 498	9, 738, 593	7, 362	106, 850, 621	1, 409

UTAH

1916	3, 481	1, 616	\$57, 600, 820	\$1, 145, 035	1, 865	\$4, 098, 272	(3)
1917	3, 545	1, 825	49, 028, 217	7, 349, 631	1, 720	5, 385, 718	(3)
1918	2, 542	1, 170	19, 170, 237	6, 147, 459	1, 372	8, 184, 881	(3)
1919	2, 872	1, 442	23, 992, 237	3, 995, 547	1, 430	5, 504, 428	(3)
1920	3, 094	1, 420	15, 513, 096	2, 507, 222	1, 674	11, 679, 579	(3)
1921	3, 086	1, 155	8, 570, 716	1, 019, 901	1, 931	20, 997, 642	(3)
1922	3, 051	1, 349	16, 528, 900	1, 473, 935	1, 702	9, 401, 418	(3)
1923	3, 045	1, 468	22, 517, 474	1, 833, 488	1, 577	8, 137, 648	(3)
1924	3, 096	1, 483	19, 351, 555	2, 098, 811	1, 613	7, 727, 188	(3)
1925	3, 120	1, 635	21, 297, 449	2, 431, 578	1, 485	9, 698, 262	(3)
1926	3, 083	1, 537	18, 565, 796	2, 182, 995	1, 546	9, 894, 309	(3)
1927	3, 125	1, 589	17, 178, 821	1, 951, 660	913	9, 636, 529	623
1928	3, 508	1, 712	20, 363, 458	2, 003, 533	932	8, 750, 964	864
1929	3, 245	1, 646	19, 932, 652	1, 813, 568	888	8, 581, 567	711
1930	3, 301	1, 392	11, 322, 667	1, 054, 956	1, 173	14, 324, 989	736

VERMONT

1916	905	609	\$9, 201, 351	\$180, 639	296	\$1, 216, 891	(3)
1917	936	719	12, 630, 109	2, 200, 582	217	1, 527, 163	(3)
1918	736	518	9, 251, 162	3, 564, 707	218	1, 182, 666	(3)
1919	751	561	12, 480, 258	2, 876, 785	190	963, 854	(3)
1920	916	620	11, 268, 793	2, 106, 179	296	2, 315, 356	(3)
1921	932	552	6, 313, 221	784, 929	380	5, 114, 274	(3)
1922	1, 036	682	9, 245, 945	972, 216	354	3, 626, 931	(3)
1923	1, 038	755	12, 163, 457	1, 261, 188	283	2, 983, 690	(3)
1924	1, 060	683	9, 133, 396	1, 011, 271	377	3, 774, 774	(3)

For footnotes see p. 312.

TABLE 23.—Corporation returns for 1916 to 1930 by States and Territories, showing for returns with net income, no net income, and no income data, the number of returns, net income or deficit, and tax ¹—Continued

VERMONT—Continued

Year	Total number of returns	Returns showing net income			Returns showing no net income		Number of returns showing no income data—Inactive corporations
		Number	Net income	Tax ²	Number	Deficit	
1925.....	1,088	708	\$10,237,937	\$1,218,235	380	\$3,469,910	(³)
1926.....	1,096	699	10,429,322	1,230,132	397	4,178,051	(³)
1927.....	1,089	683	9,926,674	1,164,237	348	5,571,051	58
1928.....	1,112	724	10,314,266	1,038,308	342	4,597,934	46
1929.....	1,120	704	10,254,589	962,763	357	9,641,572	59
1930.....	1,120	572	5,287,457	491,254	492	6,215,430	56

VIRGINIA

1916.....	5,950	3,457	\$93,482,931	\$1,709,418	2,493	\$6,094,518	(³)
1917.....	6,012	3,863	136,977,815	18,948,380	2,149	5,881,174	(³)
1918.....	5,009	3,418	107,670,674	31,014,980	1,591	6,331,599	(³)
1919.....	5,027	3,423	128,641,705	25,615,375	1,604	11,230,411	(-)
1920.....	5,230	3,184	96,353,038	18,210,785	2,096	33,006,225	(³)
1921.....	5,288	2,705	54,450,456	6,396,129	2,583	32,457,366	(³)
1922.....	5,643	3,268	83,014,730	9,534,323	2,375	25,666,918	(³)
1923.....	5,957	3,711	94,500,115	10,835,110	2,246	27,636,063	(³)
1924.....	6,018	3,675	82,085,981	9,392,478	2,343	27,703,922	(³)
1925.....	6,214	3,834	112,238,006	13,405,461	2,380	38,639,838	(³)
1926.....	6,358	3,795	135,858,624	17,283,624	2,563	17,389,272	(³)
1927.....	6,485	3,795	123,647,900	15,770,458	2,137	22,530,747	553
1928.....	6,785	3,835	118,504,599	13,166,376	2,337	18,790,382	613
1929.....	7,168	3,837	132,956,424	13,793,936	2,613	22,534,628	718
1930.....	7,139	3,241	110,674,829	12,519,433	3,185	44,413,507	713

WASHINGTON

1916.....	9,908	4,071	\$53,468,785	\$1,054,032	5,837	\$20,741,050	(³)
1917.....	9,043	4,942	84,300,592	14,143,322	4,101	12,909,918	(³)
1918.....	9,287	4,369	70,751,208	23,869,313	4,918	19,222,612	(³)
1919.....	9,059	4,744	96,005,295	24,166,134	4,315	16,781,723	(³)
1920.....	9,598	4,522	79,194,723	15,319,807	5,076	38,489,170	(³)
1921.....	9,701	3,540	34,231,688	4,360,752	6,161	51,368,014	(³)
1922.....	9,802	4,327	59,864,574	6,195,157	5,475	31,441,777	(³)
1923.....	9,786	4,884	83,737,488	8,999,412	4,902	26,503,053	(³)
1924.....	10,095	4,855	54,309,158	5,850,662	5,240	31,770,309	(³)
1925.....	10,191	5,259	63,838,646	7,122,278	4,932	29,367,037	(³)
1926.....	10,748	5,305	63,300,511	7,285,819	5,443	33,503,266	(³)
1927.....	10,977	5,355	62,700,449	7,222,231	3,748	33,997,344	1,874
1928.....	11,847	5,874	75,391,047	7,419,216	3,799	31,004,392	2,174
1929.....	12,159	5,924	76,230,227	6,985,766	4,053	31,683,927	2,177
1930.....	12,709	4,934	31,491,683	2,685,657	5,306	57,351,262	2,469

WEST VIRGINIA

1916.....	4,381	2,668	\$66,409,707	\$1,314,023	1,713	\$4,148,166	(³)
1917.....	4,559	3,008	109,543,951	28,631,705	1,551	4,900,753	(³)
1918.....	3,519	2,410	158,550,172	34,955,959	1,109	9,073,708	(³)
1919.....	4,004	2,448	74,646,962	17,709,906	1,556	6,905,569	(³)
1920.....	4,473	2,867	134,304,029	37,908,065	1,606	9,090,400	(³)
1921.....	4,623	2,383	42,702,204	7,288,242	2,240	37,807,355	(³)
1922.....	4,848	2,962	71,767,773	7,871,828	1,886	13,846,191	(³)
1923.....	5,062	3,088	73,477,884	8,344,075	1,974	20,016,457	(³)
1924.....	5,366	2,818	50,065,171	5,635,527	2,548	28,027,542	(³)
1925.....	5,205	2,843	64,525,291	7,632,661	2,362	23,393,066	(³)
1926.....	5,142	3,000	76,151,591	9,415,061	2,142	18,899,981	(³)
1927.....	5,239	2,928	57,023,969	6,995,769	1,825	23,073,304	486
1928.....	5,145	2,773	51,922,822	5,445,406	1,910	19,963,689	462
1929.....	5,173	2,873	59,046,703	5,757,011	1,843	17,257,822	457
1930.....	5,101	2,477	27,487,239	2,646,573	2,108	21,379,803	516

TABLE 23.—*Corporation returns for 1916 to 1930 by States and Territories, showing for returns with net income, no net income, and no income data, the number of returns, net income or deficit, and tax*¹—Continued

WISCONSIN

Year	Total number of returns	Returns showing net income			Returns showing no net income		Number of returns showing no income data—Inactive corporations
		Number	Net income	Tax ²	Number	Deficit	
1916	11,635	6,857	\$132,762,577	\$2,615,579	4,778	\$10,350,167	(3)
1917	11,923	7,469	149,917,972	30,893,450	4,454	8,894,622	(3)
1918	10,961	6,889	76,642,276	60,827,480	4,072	3,054,148	(3)
1919	10,154	6,875	172,213,124	42,364,151	3,279	9,049,810	(3)
1920	11,198	6,972	163,938,038	38,387,397	4,226	39,464,067	(3)
1921	12,142	6,009	71,382,306	11,027,236	6,133	80,569,408	(3)
1922	12,596	7,127	129,878,747	14,204,878	5,469	45,799,114	(3)
1923	12,797	7,881	150,217,630	16,386,929	4,916	37,604,961	(3)
1924	13,144	7,679	132,284,875	15,113,200	5,465	36,919,635	(3)
1925	13,489	8,141	171,192,887	20,325,149	5,348	35,078,061	(3)
1926	13,827	8,253	187,043,641	23,192,758	5,574	36,632,012	(3)
1927	14,456	8,567	185,418,099	23,117,908	4,172	39,756,032	1,717
1928	15,393	8,828	184,569,354	20,122,264	4,681	45,955,101	1,884
1929	15,836	8,810	198,397,599	19,928,164	5,079	47,430,472	1,947
1930	16,009	6,777	103,139,633	10,920,503	7,234	73,340,050	1,998

WYOMING

1916	1,291	694	\$8,895,659	\$170,818	597	\$934,223	(3)
1917	1,341	839	9,785,041	1,675,681	502	1,408,804	(3)
1918	1,303	581	6,861,873	1,875,018	722	1,668,414	(3)
1919	1,651	805	8,039,590	1,276,917	846	3,102,550	(3)
1920	1,707	706	5,652,692	818,334	1,001	9,566,011	(3)
1921	1,663	601	3,250,804	355,478	1,062	8,926,569	(3)
1922	1,661	710	4,959,118	465,724	951	6,000,804	(3)
1923	1,636	747	5,322,717	512,562	889	5,656,767	(3)
1924	1,527	761	4,411,941	391,311	766	5,329,329	(3)
1925	1,451	789	8,187,858	884,463	662	3,865,360	(3)
1926	1,418	776	5,232,669	533,661	642	3,569,376	(3)
1927	1,402	788	4,920,111	491,747	413	3,856,435	201
1928	1,441	881	5,737,269	456,749	364	2,677,567	196
1929	1,463	798	3,975,846	262,169	450	3,690,718	220
1930	1,440	721	3,065,778	202,889	492	3,991,481	227

¹ Changes in the revenue acts affecting the comparability of statistical data from income tax returns of corporations are summarized on pp. 322-325.

² Includes war-profits and excess-profits tax for the years 1917-1921 and for 1922, tax on net income earned from July 1, 1921, to Dec. 31, 1921, reported on fiscal year returns of corporations whose accounting period terminated after Dec. 31, 1921, but prior to July 1, 1922.

³ Not available.

SYNOPSIS OF
INCOME AND PROFITS TAX RATES
ESTATE TAX RATES
CREDITS AND EXEMPTIONS
AFFECTING THE COMPARABILITY OF DATA IN
“STATISTICS OF INCOME”

**SYNOPSIS OF INCOME AND PROFITS TAX RATES, ESTATE TAX RATES,
CREDITS, AND EXEMPTIONS AFFECTING THE COMPARABILITY OF
DATA IN "STATISTICS OF INCOME"**

INDIVIDUALS

A. Individuals required to file returns, personal exemption, credit for dependents, and normal tax rates, under the revenue acts of 1913 to 1928, inclusive.

B. Individual surtax rates, under the revenue acts of 1913 to 1928, inclusive.

C. Individual supplemental income tax rates and tax credits, under the revenue acts of 1917 to 1928, inclusive.

CORPORATIONS

D. Corporation income and profits tax rates, exemptions, and credits, under the revenue acts of 1909 to 1928, inclusive.

ESTATES

E. Federal estate tax rates, specific exemption, and credits against estate tax, under the revenue acts of 1916 to 1928, inclusive.

[illegible]

... .. unless total tax has been paid at source.

¹ Required to file income tax returns for all income derived from sources within the United States, regardless of amount unless total tax has been paid at source.

(c) Under the revenue acts of 1913, 1916, and 1917 individuals were required to file returns showing their gross income from sources within the United States whose net income was more than \$20,000 and for whom a full return was made by withholding agents, were not required to file returns. (d) For the years 1913, 1914, and 1915 citizens or residents of the United States whose net income was more than \$20,000 and for whom a full return was made by withholding agents, were not required to file returns. (e) For 1921 and subsequent years, citizens deriving a large portion of their gross income from sources within a possession of the United States are required to file returns for all income derived from sources within the United States or income from sources without the United States, regardless of amount. (See sec. 262 of the revenue acts of 1921, 1924, and 1926, and sec. 251 of the revenue act of 1928.) If the individual's gross income from sources within the United States for more than 6 months of the year are not required to report earned income from sources without the United States exceeds \$5,000; if the individual's gross income from sources without the United States exceeds \$5,000; or if the individual's gross income, exclusive of earned income from sources without the United States, exceeds \$5,000; (f) For 1925 and subsequent years, American citizens who are nonresidents of the United States for more than 6 months of the year are not required to report earned income from sources without the United States, exceeds \$5,000; if the individual's gross income from sources without the United States exceeds \$5,000; or if the individual's gross income, exclusive of earned income from sources without the United States, exceeds \$5,000; (g) For 1925 and subsequent years, American citizens who are nonresidents of the United States for more than 6 months of the year are not required to report earned income from sources without the United States, exceeds \$5,000; if the individual's gross income from sources without the United States exceeds \$5,000; or if the individual's gross income, exclusive of earned income from sources without the United States, exceeds \$5,000.

(c) If the taxpayer has income from sources without the United States, and is not required to file returns unless their gross income from such sources without the United States exceeds the amount indicated above under "Individuals required to file returns," the taxpayer must file a return for the year if the taxpayer's gross income from sources without the United States, or unless their net income, exclusive of earned income from sources without the United States, for 1921 and subsequent years. (See also (c) above.) Such citizens are not required to file a return for the year if the taxpayer's gross income from sources within a possession of the United States, for 1921 and subsequent years, does not exceed the amount indicated above under "Individuals required to file returns."

* Not applicable to citizens deriving a large portion of their gross income from sources within a foreign country.

entitled to the personal exemption and credit for dependents shown in this table for nonresident aliens.

⁴ Husband and wife each to file a return unless combined income is included in joint return.

[illegible][illegible]

^a Net income subject to normal tax is all net income after deducting the sum of (a) personal exemption for the United States, 1913 and subsequent years, (b) personal exemption for the United States, 1921 and subsequent years, and other than (c) and (d) for the United States, 1913 and subsequent years, (c) income tax upon which has been paid or withheld for payment at the source of income for the years 1913 to 1917, inclusive, and (d) interest not wholly tax exempt on United States obligations issued after Sept. 1, 1917. The information presented for period Mar. 1 to Dec. 31, 1913.

7 No provision for head of family in revenue act of 1913. Exemption prorated for period Mar. 1 to Dec. 31, 1918; exempt on United States consular record after 1918.

- * No provision for head of family in foreign country.
- * For each dependent under 18 years of age or incapable of self-support because mentally or physically defective.
- * If country of which nonresident alien is a citizen either imposes no income tax or allows similar credit to citizens of the United States not residing within such foreign country.

personal exemption (\$1,000 if single, \$2,000 if married) and credit for each dependent (\$200) allowed.

¹⁶ Tax for 1923 reduced 25 per cent by credit or refund under section

¹⁰ Tax for 1973 reduced 23 per cent by means of exemption for net incomes of \$5,000 and over; personal exemption is \$2,000.

11 For net incomes of \$3,000 and over, persons exempted in 1992, 1993, 1994, 1995, 1996, 1997, 1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020, 2021, 2022, 2023, 2024, 2025, 2026, 2027, 2028, 2029, 2030, 2031, 2032, 2033, 2034, 2035, 2036, 2037, 2038, 2039, 2040, 2041, 2042, 2043, 2044, 2045, 2046, 2047, 2048, 2049, 2050, 2051, 2052, 2053, 2054, 2055, 2056, 2057, 2058, 2059, 2060, 2061, 2062, 2063, 2064, 2065, 2066, 2067, 2068, 2069, 2070, 2071, 2072, 2073, 2074, 2075, 2076, 2077, 2078, 2079, 2080, 2081, 2082, 2083, 2084, 2085, 2086, 2087, 2088, 2089, 2090, 2091, 2092, 2093, 2094, 2095, 2096, 2097, 2098, 2099, 2100, 2101, 2102, 2103, 2104, 2105, 2106, 2107, 2108, 2109, 2110, 2111, 2112, 2113, 2114, 2115, 2116, 2117, 2118, 2119, 2120, 2121, 2122, 2123, 2124, 2125, 2126, 2127, 2128, 2129, 2130, 2131, 2132, 2133, 2134, 2135, 2136, 2137, 2138, 2139, 2140, 2141, 2142, 2143, 2144, 2145, 2146, 2147, 2148, 2149, 2150, 2151, 2152, 2153, 2154, 2155, 2156, 2157, 2158, 2159, 2160, 2161, 2162, 2163, 2164, 2165, 2166, 2167, 2168, 2169, 2170, 2171, 2172, 2173, 2174, 2175, 2176, 2177, 2178, 2179, 2180, 2181, 2182, 2183, 2184, 2185, 2186, 2187, 2188, 2189, 2190, 2191, 2192, 2193, 2194, 2195, 2196, 2197, 2198, 2199, 2200, 2201, 2202, 2203, 2204, 2205, 2206, 2207, 2208, 2209, 2210, 2211, 2212, 2213, 2214, 2215, 2216, 2217, 2218, 2219, 2220, 2221, 2222, 2223, 2224, 2225, 2226, 2227, 2228, 2229, 2230, 2231, 2232, 2233, 2234, 2235, 2236, 2237, 2238, 2239, 2240, 2241, 2242, 2243, 2244, 2245, 2246, 2247, 2248, 2249, 2250, 2251, 2252, 2253, 2254, 2255, 2256, 2257, 2258, 2259, 2260, 2261, 2262, 2263, 2264, 2265, 2266, 2267, 2268, 2269, 2270, 2271, 2272, 2273, 2274, 2275, 2276, 2277, 2278, 2279, 2280, 2281, 2282, 2283, 2284, 2285, 2286, 2287, 2288, 2289, 2290, 2291, 2292, 2293, 2294, 2295, 2296, 2297, 2298, 2299, 2300, 2301, 2302, 2303, 2304, 2305, 2306, 2307, 2308, 2309, 2310, 2311, 2312, 2313, 2314, 2315, 2316, 2317, 2318, 2319, 2320, 2321, 2322, 2323, 2324, 2325, 2326, 2327, 2328, 2329, 2330, 2331, 2332, 2333, 2334, 2335, 2336, 2337, 2338, 2339, 2340, 2341, 2342, 2343, 2344, 2345, 2346, 2347, 2348, 2349, 2350, 2351, 2352, 2353, 2354, 2355, 2356, 2357, 2358, 2359, 2360, 2361, 2362, 2363, 2364, 2365, 2366, 2367, 2368, 2369, 2370, 2371, 2372, 2373, 2374, 2375, 2376, 2377, 2378, 2379, 2380, 2381, 2382, 2383, 2384, 2385, 2386, 2387, 2388, 2389, 2390, 2391, 2392, 2393, 2394, 2395, 2396, 2397, 2398, 2399, 2400, 2401, 2402, 2403, 2404, 2405, 2406, 2407, 2408, 2409, 2410, 2411, 2412, 2413, 2414, 2415, 2416, 2417, 2418, 2419, 2420, 2421, 2422, 2423, 2424, 2425, 2426, 2427, 2428, 2429, 2430, 2431, 2432, 2433, 2434, 2435, 2436, 2437, 2438, 2439, 2440, 2441, 2442, 2443, 2444, 2445, 2446, 2447, 2448, 2449, 2450, 2451, 2452, 2453, 2454, 2455, 2456, 2457, 2458, 2459, 2460, 2461, 2462, 2463, 2464, 2465, 2466, 2467, 2468, 2469, 2470, 2471, 2472, 2473, 2474, 2475, 2476, 2477, 2478, 2479, 2480, 2481, 2482, 2483, 2484, 2485, 2486, 2487, 2488, 2489, 2490, 2491, 2492, 2493, 2494, 2495, 2496, 2497, 2498, 2499, 2500, 2501, 2502, 2503, 2504, 2505, 2506, 2507, 2508, 2509, 2510, 2511, 2512, 2513, 2514, 2515, 2516, 2517, 2518, 2519, 2520, 2521, 2522, 2523, 2524, 2525, 2526, 2527, 2528, 2529, 2530, 2531, 2532, 2533, 2534, 2535, 2536, 2537, 2538, 2539, 2540, 2541, 2542, 2543, 2544, 2545, 2546, 2547, 2548, 2549, 2550, 2551, 2552, 2553, 2554, 2555, 2556, 2557, 2558, 2559, 2560, 2561, 2562, 2563, 2564, 2565, 2566, 2567, 2568, 2569, 2570, 2571, 2572, 2573, 2574, 2575, 2576, 2577, 2578, 2579, 2580, 2581, 2582, 2583, 2584, 2585, 2586, 2587, 2588, 2589, 2590, 2591, 2592, 2593, 2594, 2595, 2596, 2597, 2598, 2599, 2600, 2601, 2602, 2603, 2604, 2605, 2606, 2607, 2608, 2609, 2610, 2611, 2612, 2613, 2614, 2615, 2616, 2617, 2618, 2619, 2620, 2621, 2622, 2623, 2624, 2625, 2626, 2627, 2628, 2629, 2630, 2631, 2632, 2633, 2634, 2635, 2636, 2637, 2638, 2639, 2640, 2641, 2642, 2643, 2644, 2645, 2646, 2647, 2648, 2649, 2650, 2651, 2652, 2653, 2654, 2655, 2656, 2657, 2658, 2659, 2660, 2661, 2662, 2663, 2664, 2665, 2666, 2667, 2668, 2669, 2670,

¹² For 1922 and subsequent years, if nonresident alien is resident of contiguous countries (Canada or Mexico) on 12 Dec. 1922 and subsequent years, alien residents of contiguous countries (Canada or Mexico) on 12 Dec. 1922 and subsequent years.

¹² For 1922 and subsequent years, alien residents of contiguous countries (United States citizens.)

performed in the United States receive benefit of normal tax rate provided for by Congress No. 122 approved by the President Dec. 16, 1929, reducing rates of income tax for 1929.

¹⁴ See joint resolution of Congress, No. 133, approved by the President Dec. 10, 1926, 44 Stat. 1009.

B.—Individual surtax rates under the revenue acts of 1913 to 1928, inclusive

[Applicable to citizens and residents of the United States and to nonresident aliens]

Revenue act of 1913, applicable to incomes for period Mar. 1, 1913, to Dec. 31, 1915			Revenue act of 1918, applicable to incomes for 1918, 1919, and 1920, and revenue act of 1921, applicable to incomes for 1921		
Amount of net income	Rate (per cent)	Total surtax	Amount of net income	Rate (per cent)	Total surtax
\$20,000 to \$50,000.....	1	\$300	\$5,000 to \$6,000.....	1	\$10
\$50,000 to \$75,000.....	2	800	\$6,000 to \$8,000.....	2	50
\$75,000 to \$100,000.....	3	1,550	\$8,000 to \$10,000.....	3	110
\$100,000 to \$250,000.....	4	7,550	\$10,000 to \$12,000.....	4	190
\$250,000 to \$500,000.....	5	20,050	\$12,000 to \$14,000.....	5	290
Over \$500,000.....	6		\$14,000 to \$16,000.....	6	410
Revenue act of 1916, applicable to incomes for 1916			\$16,000 to \$18,000.....	7	550
Amount of net income	Rate (per cent)	Total surtax	\$18,000 to \$20,000.....	8	710
\$20,000 to \$40,000.....	1	\$200	\$20,000 to \$22,000.....	9	890
\$40,000 to \$60,000.....	2	600	\$22,000 to \$24,000.....	10	1,090
\$60,000 to \$80,000.....	3	1,200	\$24,000 to \$26,000.....	11	1,310
\$80,000 to \$100,000.....	4	2,000	\$26,000 to \$28,000.....	12	1,550
\$100,000 to \$150,000.....	5	4,500	\$28,000 to \$30,000.....	13	1,810
\$150,000 to \$200,000.....	6	7,500	\$30,000 to \$32,000.....	14	2,090
\$200,000 to \$250,000.....	7	11,000	\$32,000 to \$34,000.....	15	2,390
\$250,000 to \$300,000.....	8	15,000	\$34,000 to \$36,000.....	16	2,710
\$300,000 to \$500,000.....	9	33,000	\$36,000 to \$38,000.....	17	3,050
\$500,000 to \$1,000,000.....	10	83,000	\$38,000 to \$40,000.....	18	3,410
\$1,000,000 to \$1,500,000.....	11	138,000	\$40,000 to \$42,000.....	19	3,790
\$1,500,000 to \$2,000,000.....	12	198,000	\$42,000 to \$44,000.....	20	4,190
Over \$2,000,000.....	13		\$44,000 to \$46,000.....	21	4,610
Revenue act of 1917, applicable to incomes for 1917			\$46,000 to \$48,000.....	22	5,050
Amount of net income	Rate (per cent)	Total surtax	\$48,000 to \$50,000.....	23	5,510
\$5,000 to \$7,500.....	1	\$25	\$50,000 to \$52,000.....	24	5,990
\$7,500 to \$10,000.....	2	75	\$52,000 to \$54,000.....	25	6,490
\$10,000 to \$12,500.....	3	150	\$54,000 to \$56,000.....	26	7,010
\$12,500 to \$15,000.....	4	250	\$56,000 to \$58,000.....	27	7,550
\$15,000 to \$20,000.....	5	500	\$58,000 to \$60,000.....	28	8,110
\$20,000 to \$40,000.....	8	2,100	\$60,000 to \$62,000.....	29	8,690
\$40,000 to \$60,000.....	12	4,500	\$62,000 to \$64,000.....	30	9,290
\$60,000 to \$80,000.....	17	7,900	\$64,000 to \$66,000.....	31	9,910
\$80,000 to \$100,000.....	22	12,300	\$66,000 to \$68,000.....	32	10,550
\$100,000 to \$150,000.....	27	25,800	\$68,000 to \$70,000.....	33	11,210
\$150,000 to \$200,000.....	31	41,300	\$70,000 to \$72,000.....	34	11,890
\$200,000 to \$250,000.....	37	59,800	\$72,000 to \$74,000.....	35	12,590
\$250,000 to \$300,000.....	42	80,800	\$74,000 to \$76,000.....	36	13,310
\$300,000 to \$500,000.....	46	172,800	\$76,000 to \$78,000.....	37	14,050
\$500,000 to \$750,000.....	50	297,800	\$78,000 to \$80,000.....	38	14,810
\$750,000 to \$1,000,000.....	55	435,300	\$80,000 to \$82,000.....	39	15,590
\$1,000,000 to \$1,500,000.....	61	740,300	\$82,000 to \$84,000.....	40	16,390
\$1,500,000 to \$2,000,000.....	62	1,050,300	\$84,000 to \$86,000.....	41	17,210
Over \$2,000,000.....	63		\$86,000 to \$88,000.....	42	18,050
			\$88,000 to \$90,000.....	43	18,910
			\$90,000 to \$92,000.....	44	19,790
			\$92,000 to \$94,000.....	45	20,690
			\$94,000 to \$96,000.....	46	21,610
			\$96,000 to \$98,000.....	47	22,550
			\$98,000 to \$100,000.....	48	23,510
			\$100,000 to \$150,000.....	52	49,510
			\$150,000 to \$200,000.....	56	77,510
			\$200,000 to \$300,000.....	60	137,510
			\$300,000 to \$500,000.....	63	263,510
			\$500,000 to \$1,000,000.....	64	583,510
			Over \$1,000,000.....	65	

*B.—Individual surtax rates under the revenue acts of 1913 to 1928,
inclusive—Continued*

Revenue act of 1921, applicable to incomes for 1922 and 1923 ¹			Revenue act of 1924, applicable to incomes for 1924		
Amount of net income	Rate (per cent)	Total surtax	Amount of net income	Rate (per cent)	Total surtax
\$6,000 to \$10,000.....	1	\$40	\$10,000 to \$14,000.....	1	\$40
\$10,000 to \$12,000.....	2	80	\$14,000 to \$16,000.....	2	80
\$12,000 to \$14,000.....	3	140	\$16,000 to \$18,000.....	3	140
\$14,000 to \$16,000.....	4	220	\$18,000 to \$20,000.....	4	220
\$16,000 to \$18,000.....	5	320	\$20,000 to \$22,000.....	5	320
\$18,000 to \$20,000.....	6	440	\$22,000 to \$24,000.....	6	440
\$20,000 to \$22,000.....	8	600	\$24,000 to \$26,000.....	7	580
\$22,000 to \$24,000.....	9	780	\$26,000 to \$28,000.....	8	740
\$24,000 to \$26,000.....	10	980	\$28,000 to \$30,000.....	9	920
\$26,000 to \$28,000.....	11	1,200	\$30,000 to \$34,000.....	10	1,320
\$28,000 to \$30,000.....	12	1,440	\$34,000 to \$36,000.....	11	1,540
\$30,000 to \$32,000.....	13	1,700	\$36,000 to \$38,000.....	12	1,780
\$32,000 to \$36,000.....	15	2,300	\$38,000 to \$42,000.....	13	2,300
\$36,000 to \$38,000.....	16	2,620	\$42,000 to \$44,000.....	14	2,580
\$38,000 to \$40,000.....	17	2,960	\$44,000 to \$46,000.....	15	2,880
\$40,000 to \$42,000.....	18	3,320	\$46,000 to \$48,000.....	16	3,200
\$42,000 to \$44,000.....	19	3,700	\$48,000 to \$50,000.....	17	3,540
\$44,000 to \$46,000.....	20	4,100	\$50,000 to \$52,000.....	18	3,900
\$46,000 to \$48,000.....	21	4,520	\$52,000 to \$56,000.....	19	4,660
\$48,000 to \$50,000.....	22	4,960	\$56,000 to \$58,000.....	20	5,060
\$50,000 to \$52,000.....	23	5,420	\$58,000 to \$62,000.....	21	5,900
\$52,000 to \$54,000.....	24	5,900	\$62,000 to \$64,000.....	22	6,340
\$54,000 to \$56,000.....	25	6,400	\$64,000 to \$66,000.....	23	6,800
\$56,000 to \$58,000.....	26	6,920	\$66,000 to \$68,000.....	24	7,280
\$58,000 to \$60,000.....	27	7,460	\$68,000 to \$70,000.....	25	7,780
\$60,000 to \$62,000.....	28	8,020	\$70,000 to \$74,000.....	26	8,320
\$62,000 to \$64,000.....	29	8,600	\$74,000 to \$76,000.....	27	9,360
\$64,000 to \$66,000.....	30	9,200	\$76,000 to \$80,000.....	28	10,480
\$66,000 to \$68,000.....	31	9,820	\$80,000 to \$82,000.....	29	11,060
\$68,000 to \$70,000.....	32	10,460	\$82,000 to \$84,000.....	30	11,660
\$70,000 to \$72,000.....	33	11,120	\$84,000 to \$88,000.....	31	12,900
\$72,000 to \$74,000.....	34	11,800	\$88,000 to \$90,000.....	32	13,540
\$74,000 to \$76,000.....	35	12,500	\$90,000 to \$92,000.....	33	14,200
\$76,000 to \$78,000.....	36	13,220	\$92,000 to \$94,000.....	34	14,880
\$78,000 to \$80,000.....	37	13,960	\$94,000 to \$96,000.....	35	15,580
\$80,000 to \$82,000.....	38	14,720	\$96,000 to \$100,000.....	36	17,020
\$82,000 to \$84,000.....	39	15,500	\$100,000 to \$200,000.....	37	54,020
\$84,000 to \$86,000.....	40	16,300	\$200,000 to \$300,000.....	38	92,020
\$86,000 to \$88,000.....	41	17,120	\$300,000 to \$500,000.....	39	170,020
\$88,000 to \$90,000.....	42	17,960	Over \$500,000.....	40	-----
\$90,000 to \$92,000.....	43	18,820			
\$92,000 to \$94,000.....	44	19,700			
\$94,000 to \$96,000.....	45	20,600			
\$96,000 to \$98,000.....	46	21,520			
\$98,000 to \$100,000.....	47	22,460			
\$100,000 to \$150,000.....	48	46,460			
\$150,000 to \$200,000.....	49	70,960			
Over \$200,000.....	50	-----			

Revenue act of 1926, applicable to incomes for 1925, 1926, and 1927, and revenue act of 1928, appli- cable to incomes for 1928, 1929, 1930, and 1931		
Amount of net income	Rate (per cent)	Total surtax
\$10,000 to \$14,000.....	1	\$40
\$14,000 to \$16,000.....	2	80
\$16,000 to \$18,000.....	3	140
\$18,000 to \$20,000.....	4	220
\$20,000 to \$22,000.....	5	320
\$22,000 to \$24,000.....	6	440
\$24,000 to \$28,000.....	7	720
\$28,000 to \$32,000.....	8	1,040
\$32,000 to \$36,000.....	9	1,400
\$36,000 to \$40,000.....	10	1,800
\$40,000 to \$44,000.....	11	2,240
\$44,000 to \$48,000.....	12	2,720
\$48,000 to \$52,000.....	13	3,240
\$52,000 to \$56,000.....	14	3,800
\$56,000 to \$60,000.....	15	4,400
\$60,000 to \$64,000.....	16	5,040
\$64,000 to \$70,000.....	17	6,060
\$70,000 to \$80,000.....	18	7,860
\$80,000 to \$100,000.....	19	11,660
Over \$100,000.....	20	-----

¹ Tax for 1923 reduced 25 per cent by credit or refund under sec. 1200 (a) of the revenue act of 1924.

1921	1921 1922, 1923 ¹						Do. Do.
		Taxpayer may elect to be taxed at 12½ per cent on capital net gain, provided that the total tax, including the tax on capital net gain, is not less than 12½ per cent of the total net income. (Loss in ordinary net income can <i>not</i> be deducted from capital net gain.)					
1924	1924	Taxpayer may elect to be taxed at 12½ per cent on capital net gain if the tax would be greater than 12½ per cent by including capital net gain in ordinary net income. (Loss in ordinary net income may be deducted from capital net gain and the balance taxed at 12½ per cent.)	Capital net loss may be reported apart from ordinary net income and a tax credit of 12½ per cent of the capital net loss taken, if the tax thus produced is not less than the tax would be if the capital net loss were deducted from ordinary net income.	All net income up to \$5,000 whether earned or not, and up to \$10,000 if earned.	25 per cent of normal tax on earned net income. (Can not exceed 25 per cent of normal tax on ordinary net income.)		Do.
1926	1925, 1926, 1927	Same as 1924 act.	Same as 1924 act.	All net income up to \$5,000 whether earned or not, and up to \$20,000 if earned.	25 per cent of total tax on earned net income. (Can not exceed the sum of 25 per cent of normal tax on ordinary net income and 25 per cent of surtax on earned net income.)		Do.
1928	1928	do.	do.	All net income up to \$5,000 whether earned or not, and up to \$30,000 if earned.	do.		Do.
1929	1929	do.	do.	do.	do.		Do.
1930	1930	do.	do.	do.	do.		Do.
1931	1931	do.	do.	do.	do.		Do.

¹ In excess of \$3,000 for nonresident aliens.² Nonresident aliens having business with invested capital reported only that proportion of invested capital which net income from sources within the United States was of the entire net income.³ Deduction (not allowable to nonresident aliens), \$6,000 plus an amount equal to the same percentage of invested capital for taxable year as the average annual pre-war income was of pre-war invested capital (not less than 7 per cent nor more than 9 per cent). If not established during at least one whole year of the pre-war period, 8 per cent. If, during the pre-war period the individual had a deficit or a very small income from business, or if invested capital can not be determined, same per cent as that of representative businesses. (See sec. 216, revenue act of 1917.)⁴ Nonresident aliens were not allowed to deduct income taxes paid to foreign countries either as a tax credit or in general deductions for the years 1918, 1919, and 1920.⁵ Beginning with 1921 the credit can not exceed the proportion of the total tax against which the credit is taken that the taxpayer's net income from sources within the United States bears to the entire net income. This credit does not apply to nonresident aliens or to citizens deriving a large portion of their gross income from sources within a possession of the United States, but to such persons these taxes are allowable as a deduction from gross income, if imposed upon income from sources within the United States. For the years 1921 to 1931, inclusive, the amount of income and profits taxes paid to foreign countries or United States possessions, in excess of that deducted as a tax credit, is permitted to be included in deductions against gross income.⁶ Tar for 1923 reduced 25 per cent by credit or refund under sec. 1200 (a) of the revenue act of 1924.

D.—Corporation income and profits tax rates, *exempt*

[Applicable to domestic and foreign corporations]

Revenue act	Applicable to incomes for the years—	Exemption	Income tax		Excess profits tax ²		
			Taxable income	Rate (per cent)	Credit	Amount subject to tax	Rate (per cent)
1909 (excise tax) (Aug. 5, 1909).	1909 to Feb. 28, 1913.	\$5,000	All net income ³ in excess of exemption.	1	-----	-----	-----
1913 (Oct. 3, 1913).	Mar. 1, 1913, to Dec. 31, 1915.	None.	All net income-----	1	-----	-----	-----
1916 (Sept. 8, 1916; amended Mar. 3, 1917, and Oct. 3, 1917).	1916-----	None.	do-----	2	-----	-----	-----
1917 (Oct. 3, 1917).	1917-----	None.	Dividends out of earnings from Mar. 1, 1913, to Dec. 31, 1915.	1	\$3,000 ⁴ plus: An amount equal to the same percentage of invested capital ⁵ for the taxable year as the average annual pre-war income was of pre-war invested capital (not less than 7 per cent nor more than 9 per cent); or if corporation was not in existence during at least 1 whole year of the pre-war period, 8 per cent of invested capital for taxable year; or if during pre-war period, corporation had either no net income or a very small net income or if invested capital can not be determined, same per cent as that of representative corporations. (See sec. 210, revenue act of 1917.)	Net income equal to 15 per cent of invested capital less credit.	20
			Net income in excess of the sum of (1) excess profits tax for the current year, and (2) dividends received out of earnings from Mar. 1, 1913, to Dec. 31, 1915.	2		Net income in excess of 15 per cent but not in excess of 20 per cent of invested capital.	25
			Net income in excess of the sum of (1) excess profits tax for the current year, and (2) dividends received out of earnings from Mar. 1, 1913, to Dec. 31, 1917.	4		Net income in excess of 20 per cent but not in excess of 25 per cent of invested capital.	35
						Net income in excess of 25 per cent but not in excess of 33 per cent of invested capital.	45
						Net income in excess of 33 per cent of invested capital.	60

¹ All corporations are required to file returns regardless of amount of net income or loss, except those specifically exempt, such as mutual, cooperative, fraternal, civic, charitable, scientific, etc., not operating for profit. Under the revenue act of 1909, corporations were required to file returns on a calendar year basis; under subsequent revenue acts corporations were permitted to file returns on a fiscal year basis, other than the calendar year; except that under the act of 1921 and subsequent acts, life insurance companies were required to file on a calendar year basis in accordance with the State laws regulating insurance companies. Foreign corporations are required to file income tax returns for all income derived from sources within the United States regardless of amount. From Jan. 1, 1918, to Dec. 31, 1921, personal service corporations were treated as partnerships. Prior and subsequent to said dates, such corporations were taxed as other corporations.

² For the years 1918 to 1921, inclusive, the war profits and excess profits tax of foreign corporations, and for 1921, the war profits and excess profits tax of corporations deriving a large portion of their gross income from sources within a possession of the United States is computed by comparison with representative corporations whose invested capital can be satisfactorily determined and which are engaged in a like or similar trade or business and similarly circumstanced (see sec. 328, revenue acts of 1918 and 1921).

³ Net income means "statutory" net income, i. e., the excess of gross income over deductions as defined in the various revenue acts. Foreign corporations report only net income from sources within the United States; for 1921 and subsequent years domestic corporations deriving a large portion of their gross income from sources within a possession of the United States report only income from sources within the United States or income from sources within or without the United States received within the United States (see sec. 262 (b) of the revenue acts of 1921, 1924, and 1926, and sec. 251 (b) of the revenue act of 1928). Net income has been adjusted from time to time as follows: (a) Amortization of buildings, machinery, equipment, or other facilities constructed or acquired on or after Apr. 6, 1917, for the production of articles contributing to the prosecution of the war, is included to a reasonable amount in business deductions for 1918, 1919, 1920,

[Applicable to domestic and foreign corporations]

[illegible]

and 1921. (b) Dividends on stock of domestic corporations (other than those deriving a large portion of their gross income from sources within a possession of the United States, 1921 and subsequent years, and other than China Trade Act corporations, 1922 and subsequent years) were entirely tax exempt under the revenue acts of 1909, 1918, and subsequent years, as well as dividends on stock of foreign corporations receiving a certain amount of income from sources within the United States under the revenue acts of 1909, 1918, and subsequent years. (c) Net loss for prior year: In the case of a net loss for any taxable year beginning after Oct. 31, 1918, and ending prior to Jan. 1, 1920, the revenue act of 1918 provides for the deduction of such loss from net income of the preceding year, a redetermination of taxes for the preceding year being made. When the net loss exceeds the net income for the preceding year the amount of such excess is to be deducted from the net income of the succeeding taxable year. The revenue acts of 1921 to 1923, inclusive, provide that net loss in any year beginning after Dec. 31, 1920, may be deducted from the net income of the succeeding taxable year, and if such net loss exceeds the net income for the succeeding year, the amount of such excess is to be allowed in the next succeeding year. (d) For insurance companies, see special provisions in the various revenue acts.

⁴ The \$3,000 credit not allowable to foreign corporations.

¹ Invested capital within the meaning of the statute is the capital actually paid in to the corporation by the stockholders, including surplus and undivided profits (exclusive of that for the current year), stocks, bonds, and other obligations (other than obligations of the United States) the dividends or interest from which are not included in computing net income, and excluding inadmissible assets. (See art. 831 of Regulations 45, relating to the revenue act of 1918.) For 1917, foreign corporations reported that proportion of invested capital which net income from sources within the United States was of the entire net income. For the years 1918 to 1921, inclusive, it was not necessary for foreign corporations to report invested capital, and for the year 1921 it was not necessary for corporations deriving a large portion of their gross income from sources within a possession of the United States to report invested capital. (See note 2.)

D.—Corporation income and profits tax rates, exemptions, and

Revenue act	Applicable to incomes for the years—	Exemption ¹	Income tax		Excess profits tax ⁴		
			Taxable income	Rate (per cent)	Credit	Amount subject to tax	Rate (per cent)
1918 (Feb. 24, 1919).	1918.....	\$2,000	Net income in excess of the sum of the exemption, excess profits and war-profits taxes for current year, and interest received on United States obligations issued after Sept. 1, 1917.	12	\$3,000 ³ plus 8 per cent of the invested capital for the taxable year. ⁴	Net income equal to 20 per cent of invested capital less credit.	30
						Net income in excess of 20 per cent of invested capital.	65
	1919, 1920.	2,000	Net income in excess of the sum of the exemption, excess profits tax for current year, excess profits and war profits taxes on income from Government contracts, and interest received on United States obligations issued after Sept. 1, 1917, and War Finance Corporation bonds not exempt.	10	.....do.....	Net income equal to 20 per cent of invested capital less credit.	20
						Net income in excess of 20 per cent of invested capital.	40
1921 (Nov. 23, 1921).	1921.....	2,000	.....do.....	10	.....do. ⁷.....	.....do.....	
	1922, 1923.	2,000	Net income in excess of exemption. ⁸	12½			
1924 (June 2, 1924).	1924.....	2,000	.....do.....	12½			
1926 (Feb. 26, 1926).	1925.....	2,000	.....do.....	10 13			
	1926, 1927.	2,000	.....do.....	10 13½			
1928 (May 29, 1928).	1928.....	3,000	.....do.....	12			
	1929.....	3,000	.....do.....	11 11			
	1930.....	3,000	.....do.....	12			
	1931.....	3,000	.....do.....	12			

¹ Exemption allowable to domestic corporations with net income of \$25,000 or less for 1921 to 1931, inclusive, except domestic corporations deriving a large portion of their gross income from sources within a possession of the United States for 1928 and subsequent years; not allowable to foreign corporations for 1918 and subsequent years.

² Foreign corporations were not allowed to deduct income taxes paid to foreign countries either as a tax credit or in general deductions for the years 1918, 1919, and 1920. Beginning with 1921, the credit can not exceed the proportion of the total tax against which the credit is taken that the taxpayer's net income from sources without the United States bears to the entire net income. This credit does not apply to foreign corporations or to domestic corporations deriving a large portion of their gross income from sources within a possession of the United States, but to such corporations these taxes are allowable as a deduction from gross income if imposed upon income from sources within the United States. For the years 1921 to 1931, inclusive, the amount of taxes paid to foreign countries or United States possessions in excess of that deducted as a tax credit is permitted to be included in deductions against gross income.

³ The \$3,000 credit not allowable to foreign corporations for 1918 and subsequent years.

⁴ See notes 2 and 5, preceding page.

⁵ The \$3,000 credit not allowable to foreign corporations.

⁶ If corporation was not in existence during the whole of at least one calendar year during the pre-war period, the credit (with certain exceptions) shall be the sum of \$3,000 and an amount equal to the same percentage of invested capital for the taxable year as the average percentage of net income to invested capital for the pre-war period of representative corporations; but such amount shall in no case be less than 10 per cent of the invested capital of the taxpayer for the taxable year. (See sec. 311, revenue act of 1918.)

⁷ The \$3,000 credit not allowable to domestic corporations deriving a large portion of their gross income from sources within a possession of the United States.

credits under the revenue acts of 1909 to 1928, inclusive ¹—Continued

War profits tax ⁴			Tax on income from Government contracts			Tax credit for income and profits taxes paid to foreign countries or United States possessions ²
Credit	Amount subject to tax	Rate (per cent)	Ex-emption	Amount subject to tax	Rate (per cent)	
\$3,000 ³ plus either an amount equal to the average pre-war net income plus or minus 10 per cent of the increase or decrease of invested capital for the taxable year as compared with average pre-war invested capital, or 10 per cent of the invested capital for the taxable year, whichever is greater. ⁵	Net income in excess of war profits credits.	80 (less amount of excess profits tax).				Amount paid or accrued.
			\$10,000	Amount in excess of \$10,000 derived from Government contracts made between Apr. 6, 1917, and Nov. 11, 1918.	Excess profits and war profits tax rates of 1918 act.	Do.
			10,000	do	do	Do. ⁷
						Do. ⁸
						Do.
						Do.
						Do.
						Do.
						Do.
						Do.
						Do.

¹ Not allowable to China Trade Act corporations for 1922 and subsequent years.² For 1922 and subsequent years corporations are allowed, as a credit against net income, the amount received as interest upon obligations of the United States which is included in gross income (e. g., see sec. 236 (a), revenue act of 1924). For 1922 and subsequent years China Trade Act corporations are entitled to a specific credit. (See sec. 264 (a), revenue act of 1921 amended.)³ Income of insurance companies, exclusive of mutual companies other than life, taxable at 12½ per cent.⁴ See joint resolution of Congress No. 133, approved by the President Dec. 16, 1929, reducing rates of income tax for 1929.

NOTE.—For the year 1917 there was also a tax of 10 per cent upon that portion of the total net income remaining undistributed 6 months after the close of the taxable year, in excess of the income actually employed in the business, or invested in obligations of the United States issued after Sept. 1, 1917.

For the years 1918 to 1920, inclusive, a corporation that permitted an unreasonable accumulation of profits was not subject to the ordinary corporation income tax but the individual stockholders were taxed upon their proportionate shares of its net income in the same manner as the members of a partnership or a personal service corporation.

For the years 1921 to 1923, inclusive, an additional tax of 25 per cent was imposed upon the taxable net income of a corporation where it was shown that there had been an evasion of surtax as the result of an unreasonable accumulation of profits. This additional tax was increased to 50 per cent for 1924 and subsequent years, with the provision for 1926 and subsequent years that the 50 per cent additional tax shall not apply if all the shareholders of the corporation include in their gross income their entire proportionate shares, whether distributed or not, of the net income of the corporation for the taxable year.

E.—Federal estate tax rates, specific exemption, and credits against estate tax, under the revenue acts of 1916 to 1928, inclusive

Net estate			Revenue act				
Exceeding	Not exceeding	Amount of block	1916 In effect from Sept. 9, 1916, to Mar. 2, 1917, inclusive	1916 as amended by revenue act of Mar. 3, 1917 In effect from Mar. 3, 1917, to Oct. 3, 1917, inclusive	1917 In effect from Oct. 4, 1917, to 6.55 p. m. Feb. 24, 1919, inclusive	1918, 1921, and 1924 as amended by revenue act of 1926 In effect from 6.55 p. m. Feb. 24, 1919, to 10.25 a. m. Feb. 26, 1926, inclusive	1926 and 1928 In effect after 10.25 a. m. Feb. 26, 1926
			Rate (per cent)	Rate (per cent)	Rate (per cent)	Rate (per cent)	Rate (per cent)
	\$50, 000	\$50, 000	1	1½	2	1	1
	100, 000	50, 000	2	3	4	2	2
	100, 000	50, 000	2	3	4	2	3
	150, 000	50, 000	3	4½	6	3	3
	200, 000	50, 000	3	4½	6	3	4
	250, 000	150, 000	4	6	8	4	4
	400, 000	50, 000	4	6	8	4	5
	450, 000	150, 000	5	7½	10	6	5
	600, 000	150, 000	5	7½	10	6	6
	750, 000	50, 000	5	7½	10	8	6
	800, 000	200, 000	5	7½	10	8	7
1, 000, 000	1, 500, 000	500, 000	6	9	12	10	8
1, 500, 000	2, 000, 000	500, 000	6	9	12	12	9
2, 000, 000	2, 500, 000	500, 000	7	10½	14	14	10
2, 500, 000	3, 000, 000	500, 000	7	10½	14	14	11
3, 000, 000	3, 500, 000	500, 000	8	12	16	16	12
3, 500, 000	4, 000, 000	500, 000	8	12	16	16	13
4, 000, 000	5, 000, 000	1, 000, 000	9	13½	18	18	14
5, 000, 000	6, 000, 000	1, 000, 000	10	15	20	20	15
6, 000, 000	7, 000, 000	1, 000, 000	10	15	20	20	16
7, 000, 000	8, 000, 000	1, 000, 000	10	15	20	20	17
8, 000, 000	9, 000, 000	1, 000, 000	10	15	22	22	18
9, 000, 000	10, 000, 000	1, 000, 000	10	15	22	22	19
10, 000, 000			10	15	25	25	20
Specific exemption and credits against tax:							
Specific exemption—							
Resident decedents			\$50, 000	\$50, 000	\$50, 000	\$50, 000	\$100, 000
Nonresident decedents							
Credits against Federal estate tax—							
Credit for estate, inheritance, legacy, or succession taxes actually paid to any State or Territory or the District of Columbia in respect of any property included in the gross estate of the decedent Federal estate tax purposes.						Not to exceed 25 per cent of tax. (From 4.01 p. m. June 2, 1924, to 10.25 a. m. Feb. 26, 1926.)	Not to exceed 80 per cent of tax. (After 10.25 a. m. Feb. 26, 1926.)
Credit for Federal gift tax paid by the decedent in respect of property included in the gross estate of the decedent for Federal estate tax purposes.						Total amount paid under revenue act of 1924, as amended.	Total amount paid under revenue act of 1924, as amended. ¹

¹ Rates for gift tax same as for estate tax under revenue act of 1924 as amended by revenue act of 1926, the effective period of the gift tax law 4.01 p. m. June 2, 1924, to Jan. 1, 1926. (T. D. 4156; Supreme Court decision, *Untermeyer v. Anderson*, 276 U. S. 440.)

INCOME TAX FORMS

FACSIMILES OF INDIVIDUAL AND CORPORATION INCOME TAX RETURNS FOR 1930 USED IN PREPARING "STATISTICS OF INCOME"

Form 1040. Individual income tax return for net incomes from salaries or wages of more than \$5,000, or incomes, regardless of amount, from business, profession, rents, or sale of property.

Form 1040A. Individual income tax return for net incomes of not more than \$5,000 derived chiefly from salaries and wages.

Form 1120. Corporation income tax return.

Form 1120L. Life insurance company income tax return for companies issuing life and annuity contracts, including combined life, health, and accident insurance.

Form 1940
TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE

(Auditor's Stamp)

INDIVIDUAL INCOME TAX RETURN

FOR NET INCOMES FROM SALARIES OR WAGES OF MORE THAN \$5,000
AND INCOMES FROM BUSINESS, PROFESSION, RENTS, OR SALE OF PROPERTY

For Calendar Year 1930

File This Return With the Collector of Internal Revenue for Your District on or Before March 15, 1931

PRINT NAME AND ADDRESS PLAINLY BELOW

(Name)

(Street and number, or rural route)

(Post office)

(County)

(State)

Occupation

Do Not Write in These Spaces

File

Code

Serial

Number

District

(Cashier's Stamp)

Cash Check M. O. Cert. of Ind.
First Payment

- Are you a citizen or resident of the United States?
- If you filed a return for 1929, to what Collector's office was it sent?
- Is this a joint return of husband and wife?
- State name of husband or wife if a separate return was made and the Collector's office where it was sent.
- Were you married and living with husband or wife on the last day of your taxable year?
- If not, were you on the last day of your taxable year related to your household one or more persons closely related to you?
- If your status in respect to questions 5 and 6 changed during the year, state date and nature of change.
- How many dependent persons (other than husband or wife) under 18 years of age or incapable of self-support were receiving their chief support from you on the last day of your taxable year?

INCOME		Amount received	Excess paid (Explain in Schedule F)
1. Salaries, Wages, Commissions, etc. (State name and address of employer)		\$	\$
2. Income from Business or Profession. (From Schedule A)			
3. Interest on Bank Deposits, Notes, Corporation Bonds, etc. (except interest on tax-free covenant bonds)			
4. Interest on Tax-free Covenant Bonds Upon Which a Tax was Paid at Source			
5. Income from Partnerships. (State name and address)			
6. Income from Fiduciaries. (State name and address)			
7. Rents and Royalties. (From Schedule B)			
8. Profit from Sale of Real Estate, Stocks, Bonds, etc. (From Schedule C)			
9. Taxable Interest on Liberty Bonds, etc. (From Schedule E)			
10. Dividends on Stock of Domestic Corporations			
11. Other Income (including dividends on stock of foreign corporations). (State nature of income)			
(a)			
(b)			
12. TOTAL INCOME IN ITEMS 1 TO 11		\$	
DEDUCTIONS			
13. Interest Paid			\$
14. Taxes Paid. (Explain in Schedule F)			
15. Losses by Fire, Storm, etc. (Explain in Table at foot of page 2)			
16. Bad Debts. (Explain in Schedule F)			
17. Contributions. (Explain in Schedule F)			
18. Other Deductions Authorized by Law. (Explain in Schedule F)			
19. TOTAL DEDUCTIONS IN ITEMS 13 TO 18			\$
20. NET INCOME (Item 12 minus Item 19)			\$

EARNED INCOME CREDIT		COMPUTATION OF TAX (See Instruction 23)	
21. Earned Income (not over \$30,000)	\$	33. Net Income (Item 20 above)	\$
22. Less Personal Exemption and Credit for Dependents		34. Liberty Bond Interest (Item 9)	\$
23. Balance (Item 21 minus 22)	\$	35. Dividends (Item 10)	\$
24. Amount taxable at 1½% (not over \$1,000)	\$	36. Credit for Dependents	\$
25. Amount taxable at 3% (not over \$4,000)	\$	37. Personal Exemption	\$
26. Amount taxable at 5% (balance over \$8,000 of Item 23)	\$	38. Total of Items 34 to 37	\$
27. Normal Tax (1½% of Item 24)	\$	39. Balance (Item 33 minus 38)	\$
28. Normal Tax (3% of Item 25)	\$	40. Amount taxable at 1½% (not over \$4,000)	\$
29. Normal Tax (5% of Item 26)	\$	41. Balance (Item 39 minus 40)	\$
30. Surtax on Item 21	\$	42. Amount taxable at 3% (not over \$4,000)	\$
31. Tax on Earned Net Income (total of Items 27 to 30)	\$	43. Amount taxable at 5% (Item 41 minus 42)	\$
32. Credit of 25% of Tax (not over 25% of Items 30, 44, 45, and 46)	\$	44. Normal Tax (1½% of Item 40)	\$
		45. Normal Tax (3% of Item 42)	\$
		46. Normal Tax (5% of Item 43)	\$
		47. Surtax on Item 20 (see Instruction 23)	\$
		48. Tax on Net Income (total of Items 44 to 47)	\$
		49. Tax on Capital Gain or Loss (12½% of Col. 8, Sched. D)	\$
		50. Total of difference between Items 48 and 49	\$
		51. Less Credit of 25% of Tax on Earned Income (Item 32)	\$
		52. Total Tax (Item 50 minus 51)	\$
		53. Less Income Tax Paid at Source	\$
		54. Income Tax paid to a foreign country or U. S. possession	\$
		55. Balance of Tax (Item 52 minus Items 53 and 54)	\$

AFFIDAVIT

I swear (or affirm) that this return, including the accompanying schedules and statements, has been examined by me, and to the best of my knowledge and belief, is a true and complete return made in good faith for the taxable year stated, pursuant to the Revenue Act of 1928 and the Regulations issued thereunder.

(If return is made by agent, the reason therefor must be stated on this line)

Sworn to and subscribed before me this _____ day of _____, 1931.

(Signature of individual or agent)

NOTARIAL SEAL

(Signature of officer administering oath)

(Title)

(Address of agent)

An amended return must be marked "Amended" at top of return

Checks and drafts will be accepted only if payable at par

21. PERSONS REQUIRED TO MAKE A RETURN OF INCOME

An income tax return must be filed by every citizen of the United States whether residing at home or abroad and every person residing in the United States though not a citizen thereof, whose gross income for the taxable year 1930 amounted to \$5,000, or whose net income amounted to—

- \$1,500 if single or if married and not living with husband or wife;
- \$3,500 if married and living with husband or wife; or
- More than the personal exemption if status of taxpayer changes.

If an individual is single and the net income, including that of dependent minor, if any, is \$1,500 or over, or if the gross income is \$5,000 or over, a return must be filed. If the net income of husband and wife, and dependent minor children, if any, is \$3,500 or over, or if their combined gross income is \$5,000 or over, all such income must be reported on a joint return, or on separate returns of husband and wife. In case the husband and wife elect to file separate returns and their combined net income is \$5,000 or over, each shall make a return on Form 1040.

If the net income of a decedent to the date of his death was \$1,500 or over, if unmarried, or \$3,500 or over, if married and living with husband or wife, or if his gross income for the period was \$5,000 or over, the executor or administrator shall make a return for him on Form 1010 or 1020A.

Income of (a) estates of decedents before final settlement, (b) trusts, whether created by will or deed, for unascertained persons or persons with contingent interests; or income held under the terms of the will or for future distribution, is taxed to the fiduciary as a single person, except that from the income of a decedent's estate there may be deducted any amount properly paid or credited to a beneficiary.

22. PERSONAL EXEMPTION AND CREDIT FOR DEPENDENTS

A single person, or a married person not living with husband or wife, may claim an exemption of \$1,500. A person who was the head of a family or was married and living with husband or wife, or was the head of a family, may claim an exemption of \$3,500. If husband and wife file separate returns, the exemption may be taken by either or divided between them.

A head of a family is an individual who actually supports and maintains in one household one or more individuals who are closely connected with him by blood relationship, relationship by marriage, or by adoption, and whose right to receive family credit for dependents is based upon some moral or legal obligation.

In addition to the personal exemption, a credit of \$400 may be claimed for each person (other than the taxpayer) under sixteen years of age who is incapable of self-support because mentally or physically defective, who was receiving his or her chief support from the taxpayer on the last day of the taxable year. This credit can be claimed only by the person who furnishes the chief support, and can not be divided between two individuals.

In case the status of a taxpayer changes during the year, the personal exemption shall, for each year, be based upon the number of months the taxpayer was single bears to twelve months, plus an amount which bears the same ratio to \$3,500 as the number of months the taxpayer was married and living with husband or wife, or was the head of a family, bears to twelve months. For this purpose a fractional part of a month shall be disregarded unless it amounts to more than half a month, in which case it shall be considered as a full month. The personal credit shall not exceed \$3,500 where the head of a family is married during the year.

In the case of an individual who dies during the taxable year, the personal exemption and credit for dependents shall be determined by his or her status at the time of death. Full credits shall also be allowed to the surviving spouse according to his or her status at the close of the taxable year.

Where a return is made on Form 1040 for an estate in process of administration, or for a trust, an exemption of \$1,500 may be claimed.

23. COMPUTATION OF TAX

Earned income.—In computing the tax on your net income you may claim a credit of 25 per cent of the tax on your earned net income.

To determine this credit, compute the tax on your earned net income in Items 21 to 31 on page 1 of the return, as if it were your entire net income. Items 32 and 33 will be 25 per cent of Item 31, or 25 per cent of the sum of Items 30, 44, 45, and 46, whichever amount is the smaller.

Earned income may consist of amounts received as compensation for personal services actually rendered, or as amount not in excess of 20 per cent of the net profits derived by you from a trade or business in which both personal services and capital are material income-producing factors.

If your net income is not more than \$5,000, the entire amount shall be considered as earned net income, or if your net income is more than \$5,000, the earned net income shall not be considered to be less than \$5,000. In no case shall the earned net income be more than \$5,000.

Fiscal year income from a partnership or fiduciary.—If income is received from a partnership, or an estate or trust, which makes its return for a fiscal year ending in 1930, and attributable to 1930 to the individual, it shall be added to your other income for that year and taxed at the lower normal tax and surtax rates applicable to 1930, and the income attributable to 1929 shall be taxed at the next higher normal tax and surtax rates applicable to 1929. In case all of your personal exemption and credit for dependents was not required in computing the tax for 1930, the balance may be applied against the income attributable to 1929.

Income tax paid to a foreign country or U. S. possession.—If a credit is claimed in Item 34 for income tax paid to a foreign country or a possession of the United States, submit Form 1116 with your return.

Surtax.—The surtax for any amount of net income not shown in the table below is computed by adding to the surtax for the largest amount shown which is less than the income, the surtax upon the excess over that amount at the rate indicated in the table.

In the case of bona fide sale of mines, oil or gas wells, or any interest therein, the surtax on the profit shall not exceed 16 per cent of the selling price. See Article 511 of Regulations 74.

The surtax upon \$16,450 would be \$93.50, computed as follows:

1. ITEMS	EXAMPLE OF NET INCOME OF \$16,450		COMPUTATION OF SURTAX ON ITEM 20, PAGE 1 OF THE RETURN	
	2. Net Income	3. Surtax	4. Net Income	5. Surtax
Surtax from table on	\$16,000.00	\$30.00		
Surtax at 3 per cent on	450.00	13.50		
Total.	\$16,450.00	\$93.50		

SURTAX RATES FOR 1930

Amount of net income	Rate per cent	Total surtax	Amount of net income	Rate per cent	Total surtax
A	B	C	A	B	C
\$0 to \$10,000			\$10,000 to \$14,000	1	\$40
\$10,000 to \$14,000	1	40	\$14,000 to \$18,000	2	80
\$14,000 to \$18,000	2	80	\$18,000 to \$22,000	3	120
\$18,000 to \$22,000	3	120	\$22,000 to \$26,000	4	160
\$22,000 to \$26,000	4	160	\$26,000 to \$30,000	5	200
\$26,000 to \$30,000	5	200	\$30,000 to \$34,000	6	240
\$34,000 to \$38,000	6	240	\$38,000 to \$42,000	7	280
\$42,000 to \$46,000	7	280	\$46,000 to \$50,000	8	320
\$50,000 to \$54,000	8	320	\$54,000 to \$58,000	9	360
\$58,000 to \$62,000	9	360	\$62,000 to \$66,000	10	400
\$66,000 to \$70,000	10	400			

24. ITEMS EXEMPT FROM TAX

The following items are exempt from Federal income tax and should not be reported, unless it is desired to establish a net loss, in which case see Section 117 of the Revenue Act of 1928:

(a) Amounts received under a life insurance contract paid by reason of the death of the insured, whether in a single sum or in installments (but if such amounts are held by the insurer under an agreement to pay interest thereon, the interest payments shall be included in gross income);

(b) Amounts received (other than amounts paid by reason of the death of the insured and interest payments on such amounts) under a life insurance, endowment, or annuity contract, but if such amounts (when added to amounts received before the taxable year under such contract) exceed the aggregate premiums or consideration paid (whether or not paid during the taxable year) then the excess shall be included in gross income. In the case of a transfer for a valuable consideration, by assignment or otherwise, of a life insurance, endowment, or annuity contract, or any interest therein, only the actual value of such consideration and the amount of the premiums and other sums subsequently paid by the transferee shall be exempt from taxation under paragraph (c) above or this paragraph;

(c) Gifts (not made as a consideration for service rendered), and money and property acquired by bequest, devise, or inheritance (but the income derived from such property is taxable and must be reported);

(d) Interest upon (1) the obligations of a State, Territory, or any political subdivision thereof, or of the District of Columbia; or (2) securities issued under the provisions of the Federal Farm Loan Act or under such Act as amended; or (3) the obligations of the United States or its possessions. In the case of obligations of the United States issued after September 1, 1917 (other than postal savings certificates of deposit) the interest on 4 per cent and 4½ per cent Liberty Bonds, Treasury Certificates of Indebtedness issued before June 18, 1929, Treasury Bonds, and Treasury Savings Certificates, earned in excess of \$5,000, and the interest on Treasury Notes, is subject to surtax if the net income is over \$10,000, and should be reported (see Instruction 9);

(e) Amounts received through accident or health insurance or under workmen's compensation acts, as compensation for personal injuries or sickness, plus the amount of any damages received, whether by suit or agreement, on account of such injuries or sickness;

(f) Amounts received as compensation, family allotments and allowances under the provisions of the War Risk Insurance and the Vocational Rehabilitation Act, or under the War Veterans' Compensation Act, or as persons from the United States for service of the beneficiary or another in the military or naval forces of the United States in time of war, or as a State pension for services rendered by the beneficiary or another in the military or naval forces of the United States;

(g) Amounts received by an individual as dividends or interest, not exceeding \$300, from domestic building and loan associations, substantially all the business of which is making loans to members of the association;

(h) The rental value of a dwelling house and appurtenances thereof furnished to a minister of the gospel as part of his compensation;

(i) Compensation paid by a State or political subdivision thereof to its officers or employees for services rendered in connection with the exercise of an essential governmental function; and

(j) Amounts received from sources within the United States by an individual citizen of the United States who is a bona fide non-resident for more than six months during the taxable year. The taxpayer may not be excluded from the exemption under this paragraph if the amount is allocable to or chargeable against the amount so excluded from his gross income.

25. ACCRUED OR RECEIVED INCOME

If your books of account are kept on an accrual basis, report all income accrued, even though it has not been actually received or entered on the books, and expenses incurred instead of expenses paid.

If your books do not show income accrued and expenses incurred, report all income received or constructively received, such as bank interest credited to your account, and expenses paid.

26. PERIOD TO BE COVERED BY RETURN

Your return for the calendar year 1930 shall be made on Form 1040. If the return is for a year ending on the last day of any month other than December, in 1930, Form 1040FX should be used.

The accounting period established must be adhered to for subsequent years, unless permission is received from the Commissioner to make a change.

An application for a change in the accounting period shall be made on Form 1124 and forwarded to the Collector prior to the expiration of thirty days from the close of the proposed taxable year.

27. AFFIDAVIT

The affidavit must be executed by the person whose income is reported unless he is ill, absent from the country, or otherwise incapacitated, in which case the income reported must be attested by the affidavit of a minor, however, making his own return must execute the affidavit.

The oath will be administered without charge by any Collector, deputy collector, or revenue agent. If revenue agent, if the revenue officer is not available, the return should be sworn to before a notary public, justice of the peace, or other person authorized to administer oaths.

28. WHEN AND WHERE THE RETURN MUST BE FILED

The return must be sent to the Collector of Internal Revenue for the district in which you live or have your principal place of business, so as to reach the Collector's office on or before March 15, 1931. In case you have no legal residence or place of business in the United States, the return should be forwarded to the Collector of Internal Revenue, Baltimore, Maryland.

29. WHEN AND TO WHOM THE TAX MUST BE PAID

The tax should be paid, if possible, by sending or bringing with the return a check or money order drawn to the order of Collector of Internal Revenue (insert city and State). Do not send cash by mail, nor pay it in person, except at the Collector's office.

The tax may be paid when the return is filed, or in four equal installments, as follows: The first installment shall be paid on or before March 15, 1931, the second installment shall be paid on or before September 15, 1931, the third installment on or before September 15, 1931, and the fourth installment on or before December 15, 1931.

If any installment is not paid on the date fixed for payment the whole amount of tax unpaid shall be paid upon notice and demand by the Collector.

30. PENALTIES

For willful failure to make and file a return on time.—Not more than \$10,000 or imprisonment for not more than one year, or both, and, in addition, 25 per cent of the amount of the tax.

For willfully making a false or fraudulent return.—Not more than \$10,000 or imprisonment for not more than five years, or both, and, in addition, 50 per cent of the amount of the tax.

For delinquency in tax.—On delinquency at 6 per cent per annum to the date the delinquency is ascertained, or to the thirtieth day after the filing of a waiver of the right to file a petition with the Board of Tax Appeals, whichever date is the earlier, and, in addition, 5 per cent of the amount of the delinquency if due to negligence or intentional disregard of rules and regulations without intent to defraud or 60 per cent of amount of delinquency if due to fraud.

31. INFORMATION AT SOURCE

Every person making payments of salaries, wages, interest, rents, commissions, or other fixed or determinable income of \$1,000 or more during the calendar year, to a single person, a partnership, or a fiduciary, or \$150 or more to a married couple, is required to make and file a Form 1040, showing the amount of such payments and the name and address of each recipient. These forms will be furnished by any collector of internal revenue upon request, and the return covering the return covering the return shall be forwarded to the Collector of Internal Revenue for your district to be made not later than February 15, 1931.

Form 1040-A
TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE
(Auditor's Stamp)

INDIVIDUAL INCOME TAX RETURN

FOR NET INCOMES OF NOT MORE THAN \$5,000
DERIVED CHIEFLY FROM SALARIES AND WAGES

For Calendar Year 1930

To be filed with the Collector of Internal Revenue for your district on or before March 15, 1931

PRINT NAME AND ADDRESS PLAINLY BELOW

Do not write in this space

Serial
Number

Amount
Paid

(Cashier's Stamp)

(Name)
(Street and number, or rural route)
(Post office) (County) (State)

OCCUPATION

Cash Check M. O.

1. Are you a citizen or resident of the United States?
2. Was a separate return filed by husband or wife?
3. Were you married and living with husband or wife on the last day of the year?
4. If not, were you the head of a family on the last day of the year?
5. State date and nature of any change under questions 3 or 4 during the year.
6. How many dependents (except husband or wife) were receiving their chief support from you on the last day of the year?

INCOME

1. Salaries, Wages, etc. (State from whom received)
2. Interest on Bank Deposits, Notes, Mortgages, and Corporation Bonds
3. Interest on bonds upon which a tax of $1\frac{1}{2}\%$ was paid at source
4. Other Income (including income from partnerships and fiduciaries) (State source)

5. TOTAL INCOME IN ITEMS 1 TO 4

DEDUCTIONS

6. Taxes Paid
7. Contributions (Explain on reverse side)
8. Other Deductions Authorized by Law (Explain below)

9. TOTAL DEDUCTIONS IN ITEMS 6 TO 8

COMPUTATION OF TAX

10. Net Income (Item 5 minus Item 9)
11. Credit for Dependents
12. Personal Exemption
13. Balance taxable at $1\frac{1}{2}\%$, not over \$4,000 (Item 10 minus Items 11 and 12)
14. Total Income Tax ($1\frac{1}{2}\%$ of Item 13)
15. Less: Income Tax paid at source on tax-free covenant bonds ($1\frac{1}{2}\%$ of Item 3)
16. Income tax paid to a foreign country or possession of the U. S. (Attach Form 1115)
17. Credit of 25% of tax on earned net income (25% of Item 14)
18. BALANCE OF TAX (Item 14 minus Items 15, 16, and 17)

AFFIDAVIT

I swear (or affirm) that this return has been examined by me, and, to the best of my knowledge and belief, is a true and complete return for the taxable year as stated, pursuant to the Revenue Act of 1928 and Regulations issued under authority thereof.

(If return is made by agent, the reason therefor must be stated on this line)

Sworn to and subscribed before me this

(Signature of taxpayer or agent)

day of , 1931

(Address of agent)

(Signature of officer administering oath)

(Title)

NOTE.—If you derive income, regardless of amount, from a profession or business, including farming, or from rents or sale of property, use Form 1040 Report interest on nontaxable obligations and dividends from domestic corporations on the reverse side of this form.

23-12799

STATEMENT OF CONTRIBUTIONS

NAME OF ORGANIZATION	AMOUNT PAID	NAME OF ORGANIZATION	AMOUNT PAID
	\$.....		\$.....

NONTAXABLE OBLIGATIONS AND SECURITIES

OBLIGATIONS AND SECURITIES	AMOUNT OWNED	INTEREST RECEIVED
(a) Obligations of a State, Territory, or political subdivision thereof, or the District of Columbia.	\$.....	\$.....
(b) Securities issued under the Federal Farm Loan Act, or under such Act as amended.		
(c) Obligations of the United States or its possessions.		

DIVIDENDS FROM DOMESTIC CORPORATIONS

State the amount of dividends received from domestic corporations, including your share of such dividends on stock owned by a partnership, or an estate or trust. \$.....

PENALTIES

For Willful Failure to Make and File a Return on Time.—Not more than \$10,000 or imprisonment for not more than one year, or both, and, in addition, 25 per cent of the amount of the tax.

For Willfully Making a False or Fraudulent Return.—Not more than \$10,000 or imprisonment for not more than five years, or both, and, in addition, 50 per cent of the amount of the tax.

For Deficiency in Tax.—Interest on deficiency at 6 per cent per annum to the date the deficiency is assessed, or to the thirtieth day after the filing of a waiver of the right to file a petition with the Board of Tax Appeals, whichever date is the earlier, and, in addition, 5 per cent of the amount of the deficiency if due to negligence or intentional disregard of rules and regulations without intent to defraud, or 50 per cent of amount of deficiency if due to fraud.

INSTRUCTIONS

Liability for Filing Return

An income tax return must be filed by every citizen of the United States whether residing at home or abroad, and every person residing in the United States, though not a citizen thereof, having a gross income for the calendar year 1930 of \$5,000, or over, or a net income for the same period of (a) \$1,500 or over, if single, or if married and not living with husband or wife, or (b) \$3,500 or over, if married and living with husband or wife, or (c) more than the personal exemption if the status of the taxpayer changes.

Items Exempt from Tax

(a) Amounts received under a life insurance contract paid by reason of the death of the insured.

(b) Amounts received (other than by reason of the death of the insured) under a life insurance, endowment, or annuity contract, not to exceed the premiums or consideration paid for such contract.

(c) Gifts (not made as a consideration for services), and property acquired by bequest, devise, or inheritance (but the income from such property is taxable and must be reported).

(d) Interest upon (1) obligations of a State, Territory, or a political subdivision thereof, or the District of Columbia; (2) Federal Farm Loan bonds; and (3) all obligations of the United States and its possessions as to normal tax. Interest on Liberty Bonds owned in excess of \$5,000 is subject to surtax if the net income is over \$10,000.

(e) Amounts received as accident or health insurance for personal injuries or sickness, plus damages received on account of such injuries or sickness.

(f) Amounts received under the War Risk Insurance and Vocational Rehabilitation Acts, or the World War Veterans' Act, 1924, or as pensions from the United States for services in the military or naval forces in time of war, or as a State pension for services rendered for which the State is paying a pension.

(g) Dividends or interest, not exceeding \$500, received from domestic building and loan associations, substantially all the business of which is confined to making loans to members.

(h) Rental value of a dwelling house and appurtenances thereof furnished a minister of the gospel as part of his compensation.

(i) Compensation paid by a State or political subdivision thereof to its officers or employees for services rendered in connection with the exercise of an essential governmental function.

(j) Compensation received from sources without the United States by a citizen who is a nonresident for more than six months during the taxable year.

Income

Salaries.—Enter as Item 1 all salaries, wages, or other compensation received from outside sources by (a) yourself, (b) your husband or wife if a joint return is filed, and (c) each dependent minor child.

Interest.—Enter as Item 2 interest received on bank deposits, notes, mortgages, and corporate bonds, except that interest received on bonds upon which a tax was paid at source by the debtor corporation should be entered as Item 3 if you filed with the interest coupons a certificate on Form 100 that your net income in excess of the personal exemption and credits does not exceed \$1,000. The tax of 1½ per cent paid at source on such interest should be claimed as a credit in Item 15. Interest on bonds is considered income when due not payable.

Other income.—Enter as Item 4 all other taxable income, including dividends on stock of foreign corporations, income of an estate or trust, and your share (whether received or not) in the profits of a partnership.

Deductions

Taxes.—Enter as Item 5 all personal taxes and taxes on property paid during the year. Do not include Federal income taxes not taxed claimed as a credit in Item 16 of the return.

Contributions.—Enter as Item 7 any contributions or gifts made during the year to any corporation or fund organized and operated exclusively for religious, charitable, or educational purposes. The amount claimed shall not exceed 15 per cent of the net income computed without the benefit of this deduction.

List names of organizations and amounts contributed to each in space above. **Other deductions.**—Enter as Item 8 any other deductions authorized by law, including interest paid on personal indebtedness.

Personal Exemption and Credits

A single person, or a married person not living with husband or wife, may claim a personal exemption of \$1,500. A person who, during the entire taxable year, was the head of a family or was married and living with husband or wife, may claim an exemption of \$3,500. If husband and wife file separate returns, the personal exemption may be taken by either or divided between them.

A "head of a family" is an individual who actually supports and maintains in one household one or more individuals who are closely connected with him by blood relationship, relationship by marriage, or by adoption, and whose right to exercise family control and provide for these dependent individuals is based upon some moral or legal obligation.

In addition to the personal exemption, a credit of \$400 may be claimed for each person (other than husband or wife) under eighteen years of age, or incapable of self-support because mentally or physically defective, who was receiving his or her chief support from the taxpayer on the last day of the taxable year. This credit can be claimed only by the person who furnishes the chief support, and can not be divided between two individuals.

In case the status of a taxpayer changes during the taxable year, the personal exemption shall be an amount which bears the same ratio to \$1,500 as the number of months during which the taxpayer was single bears to twelve months, plus an amount which bears the same ratio to \$3,500 as the number of months during which the taxpayer was married and living with husband or wife, or was the head of a family, bears to twelve months. For this purpose a fractional part of a month shall be disregarded unless it amounts to more than half a month, in which case it shall be considered as a full month. The amount of personal exemption shall not exceed \$3,500 where the head of a family is married during the taxable year.

In the case of an individual who dies during the taxable year, the credits for personal exemption and dependents shall be determined by his or her status at the time of his death. Full credits shall also be allowed to the surviving spouse according to his or her status at the close of the taxable year.

General Information

Assessment.—The oath will be administered without charge by any collector, deputy collector, or internal revenue agent.

Returns.—File the returns with the Collector of Internal Revenue for the district in which you reside on or before March 15, 1931.

Tax.—The tax may be paid at time of filing the return, or in four equal installments payable quarterly.

65-10349

Form 1190

TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE
(Cashier's Stamp)**CORPORATION INCOME TAX RETURN**
For Calendar Year 1930

File This Return with the Collector of Internal Revenue for Your District on or Before March 15, 1931

PRINT PLAINLY CORPORATION'S NAME AND BUSINESS ADDRESS

(Name)

(Street and number)

(Post office and State)

Date of Incorporation

Under the Laws of what State or Country

Page 1 of Return

File

Code

Serial

Number

District

(Cashier's Stamp)

Cash Checks M.O. Cert. of Ind.

First Payment

\$

Kind of Business Is This a Consolidated Return of Two or More Corporations? If so, How Many?

Name and Address of

GROSS INCOME

1. Gross Sales from Trading or Manufacturing, \$	Less Returns and Allowances, \$	Net Sales, \$							
2. Less Cost of Goods Sold:									
(a) Inventory at beginning of year	\$								
(b) Merchandise bought for sale									
(c) Cost of manufacturing or producing goods (From Schedule A):									
Salaries and Wages, \$	Other costs, \$	Total							
(d) Total of lines (a), (b), and (c)	\$								
(e) Less inventory at end of year									
3. Gross Profit from Trading or Manufacturing (Item 1 minus Item 2)	\$								
4. Gross Profit from Operations Other Than Trading or Manufacturing. (State source of income):									
(a)									
(b)									
(c)									
5. Interest on Bank Deposits, Notes, Mortgages, and Corporation Bonds									
6. Rents									
7. Royalties									
8. Profit from Sale of Real Estate, Stocks, Bonds, and other Capital Assets (From Schedule B)									
9. Dividends on Stock of Domestic Corporations									
10. Other Income (including dividends received on Stock of foreign corporations). (State nature of income):									
(a)									
(b)									
(c)									
11. TOTAL INCOME IN ITEMS 3 TO 10	\$								

DEDUCTIONS

12. Compensation of Officers (From Schedule C)	\$								
13. Rent on Business Property									
14. Repairs (From Schedule D); Salaries and Wages, \$									
Other Costs, \$	Total								
15. Interest									
16. Taxes (From Schedule E)									
17. Losses (From Schedule F)									
18. Bad Debts (From Schedule G)									
19. Dividends (From Schedule H)									
20. Depreciation (resulting from exhaustion, wear and tear, or obsolescence) (From Schedule D)									
21. Depletion of Mines, Oil and Gas Wells, Timber, etc. (Submit schedule, see Instruction 31)									
22. Other Deductions Not Reported Above. (Explain below, or on separate sheet):									
(a) Salaries and wages. Not included in Item 2, 12, or 14 above									
(b) Net Loss for 1928-1929 (Submit schedule)									
(c)									
(d)									
(e)									
23. TOTAL DEDUCTIONS IN ITEMS 12 TO 22	\$								
24. NET INCOME (Item 11 minus Item 23)	\$								

COMPUTATION OF TAX

25. Net Income (Item 24 above)	\$								
26. Less Credit of \$3,000 (for a domestic corporation having a net income of less than \$25,000)									
27. Balance (Item 25 minus Item 26)	\$								
28. Income Tax (12% of Item 27)	\$								
29. If net income of domestic corporation is less than \$25,000, enter the amount over \$25,000									
30. Total Tax (Item 28 plus Item 29)	\$								
31. Less: Income Tax Paid at Source. (This credit can only be allowed to a nonresident foreign corporation)	\$								
32. Income Tax Paid to a Foreign Country or U. S. possession by a domestic corporation (see Inst. 27)									
33. Balance of Tax (Item 30 minus Items 31 and 32)	\$								

An amended return must be marked "Amended" at top of return

Checks and drafts will be accepted only if payable at par

-15444

Page 2 of Return

SCHEDULE K—BALANCE SHEETS (See instruction 43)

Items	BEGINNING OF TAXABLE YEAR			END OF TAXABLE YEAR		
	Amount		Total	Amount		Total
ASSETS						
1. Cash.....			\$.....			\$.....
2. Notes receivable.....						
3. Accounts receivable.....	\$.....			\$.....		
Less reserve for bad debts.....						
4. Inventories:						
Raw materials.....	\$.....			\$.....		
Work in process.....						
Finished goods.....						
Supplies.....						
5. Investments (nontransferable):						
Obligations of a State, Territory, or any political subdivision thereof, or the District of Columbia.....	\$.....			\$.....		
Securities issued under the Federal Farm Loan Act, or under such Act as amended.....						
Obligations of the United States or its possessions.....						
6. Other investments:						
Stocks of domestic corporations.....	\$.....			\$.....		
Bonds of domestic corporations.....						
Stocks and bonds of foreign corporations.....						
All other investments or loans.....						
7. Deferred charges:						
Prepaid insurance.....	\$.....			\$.....		
Prepaid taxes.....						
All other.....						
8. Capital assets:						
Land.....						
Buildings.....	\$.....			\$.....		
Machinery and equipment.....						
Furniture and fixtures.....						
Delivery equipment.....						
Less reserves for depreciation.....	\$.....			\$.....		
9. Patents.....						
10. Good will.....						
11. Other assets (describe fully):	\$.....			\$.....		
12. TOTAL ASSETS.....			\$.....			\$.....
LIABILITIES						
13. Notes payable (less than one year).....			\$.....			\$.....
14. Accounts payable.....						
15. Bonds and notes (not secured by mortgage).....						
16. Mortgages (including bonds and notes so secured).....						
17. Accrued expenses:						
Interest.....	\$.....			\$.....		
Taxes.....						
All other.....						
18. Other liabilities (describe fully):						
19. Capital stock:						
Preferred stock (less stock in treasury).....	\$.....			\$.....		
Common stock (less stock in treasury).....						
20. Surplus.....	\$.....			\$.....		
21. Undivided profits.....						
22. TOTAL LIABILITIES.....			\$.....			\$.....

Remarks.....

SCHEDULE L—RECONCILIATION OF NET INCOME AND ANALYSIS OF CHANGES IN SURPLUS

1. Net income from Item 24, page 1 of the return.	23. Unallowable deductions:
2. Nontaxable income:	(a) Donations, gratuties, and contributions.
(a) Interest on obligations of a State, Territory, or any political subdivision thereof, or the District of Columbia.	(b) Income and profits taxes paid to the United States, and so much of such taxes paid to its possessions or foreign countries as are claimed as a credit in Item 22, page 1 of the return.
(b) Interest on securities issued under the Federal Farm Loan Act, or under such Act as amended.	(c) Federal taxes paid on tax-exempt bonds.
(c) Interest on obligations of the United States or its possessions.	(d) Special improvement taxes tending to increase the value of the property assessed.
(d) Dividends deductible under Section 213(p) of the Revenue Act of 1926.	(e) Furniture and fixtures, additions, or betterments treated as expenses on the books.
(e) Proceeds of life insurance policies paid upon the death of the insured.	(f) Replacements and renewals.
(f) Other items of nontaxable income (to be detailed):	(g) Insurance premiums paid on the life of any officer or employee where the corporation is directly or indirectly a beneficiary.
(1)	(h) Interest on indebtedness incurred or continued to purchase or carry obligations or securities the interest upon which is wholly exempt from taxation.
(2)	(i) Additions to reserves for bad debts which are not included in Item 18, page 1 of return.
(3)	(j) Additions to reserves for contingencies, etc. (to be detailed):
3. Charges against reserves for bad debts, if Item 18, page 1 of return, is not an addition to a reserve.	(1)
4. Charges against reserves for contingencies, etc. (to be detailed):	(2)
(a)	(3)
(b)	(4) Other unallowable deductions (to be detailed):
(c)	(1)
5. Total of Lines 1 to 4, inclusive.	(2)
6. Total from Line 14.	(3)
7. Net profit for year, as shown by books, before any adjustments are made therein (Line 5 minus Line 8).	14. Total of Line 13.
8. Surplus and undivided profits as shown by balance sheet at close of preceding taxable year.	15. Dividends paid during the taxable year (state whether paid in cash, stock of the corporation, or other property):
9. Other credits to surplus (to be detailed):	(a) Date paid..... Character.....
(a)	(b) Date paid..... Character.....
(b)	(c) Date paid..... Character.....
(c)	(d) Date paid..... Character.....
10. Total of Lines 7 to 9, inclusive.	16. Other debits to surplus (to be detailed):
11. Total from Line 17.	(a)
12. Surplus and undivided profits as shown by balance sheet at close of taxable year (Line 10 minus Line 11).	(b)
	(c)
	17. Total of Lines 15 and 16.

QUESTIONS

KIND OF BUSINESS

1. By means of the key letters given below, identify the corporation's main income-producing activity with one of the general classes, and follow this by a special description of the business sufficient to give the information called for under each general class.

A.—Agriculture and related industries, including fishing, logging, ice harvesting, etc., and also the leasing of such property. State the product or products.

B.—Mining and quarrying, including gas and oil wells, and also the leasing of such property. State the product or products.

C.—Manufacturing. State the product and also the material if not implied by the name of the product.

D.—Construction—excavations, buildings, bridges, railroads, ships, etc.; also equipping and installing same with systems, devices, or machinery, without their manufacture. State nature of structures built, materials used, or kind of installations.

E1.—Transportation—rail, water, local, etc. State the kind and special product transported, if any.

E2.—Public utilities—gas (natural, coal, or water), electric light or power (hydro or steam generated); heating (steam or hot water); telephone; waterworks or power.

E3.—Storage—without trading or profit from sales—(elevators, warehouses, stockyards, etc.). State product stored.

F.—Leasing transportation or utilities. State kind of property.

G.—Trading in goods bought and not produced by the trading concern. State manner of trade, whether wholesale, retail, or commission, and product handled.

H.—Sales with storage with profit primarily from sales.

I.—Service—domestic, including hotels, restaurants, etc.; amusements; other professional, personal, or technical service. State the service.

J.—Finance, including banking, real estate, insurance.

K.—Concerns not falling in above classes (a) because of combining several of them with no predominant business, or (b) for other reasons.

2. Concerns whose business involves activity falling in two or more of the above general classes, where the same product is concerned, should report business as identified with but one of the above general classes; for example, concerns in A or B which also transport and market their own product exclusively or mainly, should still be identified with classes A or B; concerns in C (manufacturing) which own or control their source of material supply in A or B and which also transport, sell, or install their own product exclusively or mainly, should be identified with manufacturing; concerns in D may control or own the source of supply of materials used exclusively or mainly in their constructive work; concerns in E1 or E2 may own or control the source of their material or power; concerns in F may transport or store their own merchandise, but the production would identify them with A, B, or C.

3. Answers:

- (a) General class (use key letter designation)
- (b) Main income-producing business (give specifically the information called for under each key letter, also whether acting as principal, or as agent on commission; state if inactive or in liquidation)

AFFILIATIONS WITH OTHER CORPORATIONS

SEE INSTRUCTION 34

4. Is this a consolidated return of two or more corporations?

If so, procure from the Collector of Internal Revenue for your district Form 851, Affiliations Schedule, which shall be filled in, sworn to, and filed as a part of this return. See Article 12 (c) and (d), Regulations 75.

5. Did the corporation file a consolidated return for the preceding taxable year?

PREDECESSOR BUSINESSES

6. Did the corporation file a return under the same name for the preceding taxable year?

Was the corporation in any way an outgrowth, result, continuation, or reorganization of a business or businesses in existence during this or any prior year since December 31, 1917?

If answer is "yes," give name and address of each predecessor business, and the date of the change in entity.

Upon such change were any asset values increased or decreased?

If the answer is "yes," closing balance sheets of old business and opening balance sheets of new business must be furnished.

BASIS OF RETURN

7. Is this return made on the basis of actual receipts and disbursements?

If not, describe fully what other basis or method was used in computing net income.

VALUATION OF INVENTORIES

8. State whether the inventories at the beginning and end of the taxable year were valued at cost, or cost or market, whichever is lower. If other basis was used, describe fully, state why used and the date inventory was last reconciled with stock.

LIST OF ATTACHED SCHEDULES

9. Enter below a list of all schedules accompanying this return, giving for each a brief title and the schedule number. The name and address of the corporation should be placed on each separate schedule accompanying the return.

The corporation's books are in care of

Located at

Page 4 of Return SCHEDULE A—COST OF MANUFACTURING OR PRODUCING GOODS (See Instruction 2)

ITEMS	AMOUNT	ITEMS	AMOUNT (Enter as Item 3)
Salaries and wages.....	\$.....		\$.....
Material and supplies.....			

SCHEDULE B—PROFIT FROM SALE OF REAL ESTATE, STOCKS, BONDS, ETC. (See Instruction 8)

1. KIND OF PROPERTY	2. DATE ACQUIRED	3. AMOUNT REALIZED	4. DEPRECIATION ALLOWABLE SINCE ACQUISITION	5. COST OR VALUE AS OF MARCH 1, 1913, WHICHEVER IS GREATER	6. SUBSEQUENT IMPROVEMENTS	7. NET PROFIT (Enter as Item 3)
		\$.....	\$.....	\$.....	\$.....	\$.....

State how property was acquired.....

SCHEDULE C—COMPENSATION OF OFFICERS (See Instruction 12)

1. NAME OF OFFICER	2. OFFICIAL TITLE	3. TIME DEVOTED TO BUSINESS	SHARES OF STOCK OWNED	6. AMOUNT OF COMPENSATION (Enter as Item 12)
			4. Common 5. Preferred	\$.....

SCHEDULE D—COST OF REPAIRS (See Instruction 14)

1. ITEMS	2. AMOUNT (Enter as Item 14)	1. ITEMS	2. AMOUNT (Enter as Item 16)
Salaries and wages.....	\$.....		\$.....

SCHEDULE E—TAXES PAID (See Instruction 16)

SCHEDULE F—EXPLANATION OF LOSSES BY FIRE, STORM, ETC. (See Instruction 17)

1. KIND OF PROPERTY	2. DATE ACQUIRED	3. COST OR VALUE AS OF MARCH 1, 1913, WHICHEVER IS GREATER	4. DEPRECIATION ALLOWABLE SINCE ACQUISITION	5. INSURANCE AND SAVINGS VALUE	7. DEDUCTIBLE LOSS (Enter as Item 17)
		\$.....	\$.....	\$.....	\$.....

State how property was acquired.....

SCHEDULE G—BAD DEBTS (See Instruction 18)

1. YEAR	2. SALES ON ACCOUNT	3. BAD DEBTS	1. NAME OF CORPORATION	AMOUNT OF DIVIDENDS
				2. Domestic 3. Foreign
1926.....	\$.....	\$.....		\$..... \$.....
1927.....				
1928.....				
1929.....				
1930.....				

SCHEDULE H—DIVIDENDS DEDUCTIBLE (See Instruction 19)

SCHEDULE I—EXPLANATION OF DEDUCTION FOR DEPRECIATION (See Instruction 20)

1. KIND OF PROPERTY (If buildings, state material of which constructed)	2. DATE ACQUIRED	3. AGE WHEN ACQUIRED	4. PROBABLE LIFE AFTER ACQUISITION	5. COST OR VALUE AS OF MARCH 1, 1913, WHICHEVER IS GREATER (Exclusive of Land)	AMOUNT OF DEPRECIATION CHARGED OFF
					6. Previous year 7. This year
				\$.....	\$..... \$.....

AFFIDAVIT

We, the undersigned, president and treasurer of the corporation for which this return is made, being severally duly sworn, each for himself deposes and says that this return, including the accompanying schedules and statements, has been examined by him and is, to the best of his knowledge and belief, a true and complete return made in good faith, for the taxable year stated, pursuant to the Revenue Act of 1926 and the Regulations issued thereunder.

Sworn to and subscribed before me this..... day of....., 1931.

President.



(Signature of officer administering oath)

(Title)



Treasurer.

Attach a separate sheet if any of the above schedules do not provide sufficient space

9-18415

Page 1 of Instructions

INSTRUCTIONS

The Instructions Numbered 1 to 24 on this Page Correspond with the Item Numbers on Page 1 of the Return

GROSS INCOME AND DEDUCTIONS

1. **Gross sales.**—If engaged in trading or manufacturing, enter as Item 1 on page 1 of the return, the gross sales, less goods returned and any allowances or discounts from the sale price.

Banks, insurance companies, and other corporations required to submit statements of income and expenses to any national, State, municipal, or other public officer may submit with the return a statement of income and expenses in the form furnished to such officer, in lieu of the information requested in Items 1 to 23 of the return, except that a railroad company will submit with the return a statement on Form 1090. In such cases the taxable net income will be reconciled by means of Schedule L on page 3 of the return, with the net profit shown by the income and expense statement submitted, and should be entered as Item 24 on page 1 of the return.

2. **Cost of goods sold.**—Enter as Item 2 the information requested on lines (a) to (c) and list in Schedule A on page 4 of the return the principal items of cost, including the amount entered on line (c), the minor items to be grouped in one amount. Enter as salaries and wages on line (c) the total compensation, during the period covered by this return, of individuals employed (exclusive of officers and firm members).

If the production, purchase, or sale of merchandise is an income-producing factor in the trade or business, inventories of merchandise on hand should be taken at the beginning and end of the taxable year, which may be valued at cost, or cost or market, whichever is lower. Enter the letters "C," or "C or M," immediately before the amount column on lines (a) and (c) under Item 2, if the inventories are valued at either cost, or cost and market, whichever is lower, and explain fully in question 5 on page 3 the method used. In case the inventories reported do not agree with the balance sheet, attach a statement explaining how difference occurred.

3. **Gross profit.**—Enter as Item 3 the gross profit from trading or manufacturing, which is obtained by deducting Item 2, the cost of goods sold as extended, from Item 1, the net sales.

4. **Gross profit from other operations.**—Enter as Item 4 the gross profit from operations other than trading or manufacturing, stating in the space provided the nature and amount of the principal items; the minor items should be grouped in one amount.

5. **Interest on bank deposits, etc.**—Enter as Item 5 all interest received or credited to the corporation during the taxable year on bank deposits, notes, mortgages, and corporation bonds.

6. **Rents.**—Enter as Item 6 the gross amount received for the rent of property. Any deductions claimed for repairs, interest, taxes, and depreciation should be included in Items 14, 15, 16, and 20, respectively.

7. **Royalties.**—Enter as Item 7 the gross amount received as royalties. If a deduction is claimed for depletion, it should be reported as Item 21.

8. **Profit from sale of capital assets.**—Enter as Item 8 the amount of gain or loss from the sale or other disposition of real estate, stocks, bonds, and capital assets.

Describe the property briefly in Schedule B, and state the actual consideration or price received, or the fair market value of the property received in exchange. Expenses connected with the sale, such as commissions paid agents, may be deducted in computing the amount received.

Enter the original cost of the property, or if it was acquired prior to March 1, 1913, the fair market value of that date, whichever is greater. Attach statement explaining how value as of March 1, 1913, was determined. Expenses incidental to the purchase may be included in the cost if never deducted from income.

Enter as depreciation the amount of exhaustion, wear and tear, obsolescence, or depletion which has been allowable in respect of such property since date of acquisition, or since March 1, 1913, if the property was acquired before that date. In addition, if the property was acquired before March 1, 1913, and if the cost of such property is greater than its fair market value as of that date, the cost shall be reduced by the depreciation actually sustained before that date. See Articles 591 to 604 of Regulations 74.

Subsequent improvements include expenditures for additions, improvements, and repairs made to restore the property or prolong its useful life. Do not deduct ordinary repairs, interest, or taxes in computing gain or loss.

No loss shall be recognized in any sale or other disposition of shares of stock or securities where the corporation has acquired substantially identical property within 30 days before or after the date of such sale, unless the corporation is a dealer in stock or securities in the ordinary course of business.

In case the amount to be entered in Column 7 is a deductible loss, such amount should be preceded by a minus sign or written with red ink.

9. **Dividends.**—Enter as Item 9 the amount received as dividends (a) from a domestic corporation other than a corporation entitled to the benefits of Section 251 of the Revenue Act of 1928 and other than a corporation organized under the China Trade Act, 1922, or (b) from a foreign corporation when it is shown to the satisfaction of the Commissioner that more than 50 per cent of the gross income of such foreign corporation for the three-year period ending with the close of its taxable year preceding the declaration of such dividends (or for such part of such period as the corporation has been in existence) was derived from sources within the United States.

10. **Other income.**—Enter as Item 10 all other taxable income for which no place is provided on the return, together with any dividends specifically excluded from Item 9.

11. **Total income.**—Enter as Item 11 the net amount of Items 3 to 10, inclusive, after deducting any losses reported in Items 3, 4, and 8.

12. **Compensation of officers.**—Enter as Item 12 the compensation of all officers, in whatever form paid, and fill in Schedule C, giving the information requested.

13. **Rent.**—Enter as Item 13 rent paid for business property in which the corporation has no equity.

14. **Repairs.**—Enter as Item 14 the cost of incidental repairs including the labor, equipment and other items which do not add to the value or appreciably prolong the life of the property. Enter as salaries and wages the compensation, during the period covered by this return, of persons employed directly in connection with these incidental repairs, as shown in Schedule D. Expenditures for new buildings, machinery, equipment, or for permanent improvements or betterments which increase the value of the property are chargeable to capital account. Expenditures for restoring or replacing property are not deductible, as such expenditures are chargeable to capital account or to depreciation reserve, depending on how depreciation is charged on the books of the corporation.

List in Schedule D the principal items of cost, grouping the minor items in one amount.

15. **Interest.**—Enter as Item 15 interest paid on business indebtedness. Do not include interest on indebtedness incurred or continued to purchase or carry obligations or securities the interest upon which is wholly exempt from taxation.

16. **Taxes.**—Enter as Item 16 taxes paid or accrued during the taxable year. Do not include Federal income taxes, income taxes claimed as a credit in Item 32, taxes assessed against local benefits tending to increase the value of the property assessed, Federal taxes paid on bonds containing a tax-free covenant, nor taxes imposed upon sales by the manufacturer.

List in Schedule E each class of taxes deducted.

17. **Losses.**—Enter as Item 17 losses sustained during the year and not compensated for by insurance or otherwise. Losses of business property arising from fire, storm, shipwreck, or other casualty, or from theft, should be explained in Schedule F, giving the information requested.

18. **Bad debts.**—Enter as Item 18 debts, or portions thereof, arising from sales or services that have been reflected in income, which have been definitely ascertained to be worthless and have been charged off within the year, or such reasonable amount as has been added to a reserve for bad debts within the year.

If the debts are included in the deduction claimed, submit a schedule showing the amounts charged off, and state how each was determined to be worthless.

If the amount deducted is in addition to a reserve, enter in Schedule G the amount of sales charged on account, and the amount of bad debts charged off, for each of the years indicated.

A debt previously charged off as bad, if subsequently collected, must be returned as income for the year in which collected.

19. **Dividends.**—Enter as Item 19 the dividends described in Instruction 9 which were reported as income in Item 9. Describe in Schedule H any dividends claimed as a deduction.

20. **Depreciation.**—The amount deductible on account of depreciation in Item 20 is an amount fairly measuring the portion of the investment in depreciable property by reason of exhaustion, wear and tear, or obsolescence, which is properly chargeable against the operations of the year. If the property was acquired by purchase on or after March 1, 1913, the amount of depreciation should be determined upon the basis of the original cost (net replacement cost) of the property, and the probable number of years remaining of its useful life. In case the property was purchased prior to March 1, 1913, the amount of depreciation will be determined in the same manner, except that it will be computed on its original cost, or the fair market value as of March 1, 1913, whichever is greater. If the property was acquired in any other manner than by purchase see Article 611 of Regulations 74. The capital sum to be replaced should be charged off over the useful life of the property either in equal annual installments or in accordance with any other recognized trade practice, such as an apportionment over units of production. Whatever plan or method of apportionment is adopted must be reasonable and must have due regard to operating conditions during the taxable year. The method adopted should be described in the return. Stocks, bonds, and like securities are not subject to exhaustion, wear and tear within the meaning of the law.

If a deduction is claimed on account of depreciation Schedule I shall be filled in, and the total amount claimed therein should correspond with the figures reflected in the balance sheet. In case obsolescence is included, state separately amount claimed and basis upon which it is computed. Land values must not be included in this schedule. See Articles 201 to 210 of Regulations 74.

21. **Depletion.**—If a deduction is claimed on account of depletion, secure from the Collector Form D (minerals), Form E (coal), Form F (miscellaneous non-metallics), Form G (oil and gas), or Form T (timber), fill in and file with return. If complete valuation data have been filed with Questionnaire in previous years, then file with this return information necessary to bring your depletion schedule up to date, setting forth in full statement of all transactions bearing on deductions or additions to value of physical assets with explanation of how depletion deduction for the taxable year has been determined. See Articles 221 to 257 of Regulations 74.

22. **Other deductions.**—Enter any other deductions authorized by law, and file with the return a schedule showing how each deduction was computed. If a deduction is claimed on account of a net loss for prior year, see Article 632 of Regulations 74.

23. **Total deductions.**—Enter as Item 23 the total of Items 12 to 22, inclusive.

24. **Net income.**—Enter as Item 24 the net income, which is obtained by deducting Item 23 from Item 11. The net income of a corporation shall be computed upon the basis of its taxable year in accordance with the method of accounting regularly employed in keeping the books, unless such method does not clearly reflect the income.

COMPUTATION OF TAX

25. **The tax is computed** upon the amount of net income in excess of the credit of \$3,000 which may be claimed in Item 26 by a domestic corporation having a net income of less than \$25,360. In such case, if the first or final return of a corporation is for a period of less than twelve months, the full credit of \$3,000 is allowed. If the return is made for a fractional part of a year to effect a change in the accounting period, the tax shall be computed as provided in Instruction 46. For the credit allowed a corporation organized under the China Trade Act, 1922, see Section 261 of the Act of 1928.

CREDIT FOR TAXES

26. A foreign corporation subject to taxation and not engaged in a trade or business within the United States and not having any office or place of business therein may claim as a credit in Item 31 any income tax required to be deducted and withheld at the source.

27. If a credit is claimed by a domestic corporation in Item 32 on account of income tax paid to a foreign country or a possession of the United States, submit Form 1115 with this return, together with the receipt for each such tax payment. In case credit is sought for taxes accrued the form must have attached to it a certified copy of the return on which each such accrued tax was based, and the Commissioner may require a bond on Form 1119 for the payment of any tax found due if the tax who paid differs from the credit claimed. A foreign corporation is not entitled to claim this credit.

Page 2 of Instructions

LIABILITY FOR FILING RETURNS

23. **Corporations generally.**—Every domestic or resident corporation, joint-stock company, association, or insurance company not specifically exempted by Section 103 of the Revenue Act of 1923, whether or not having any net income, must file a return on this form, or on Form 1120A if for a fiscal year.

29. **Corporations in possessions of the United States.**—Domestic corporations within the possessions of the United States (except the Virgin Islands) may report as gross income only gross income from sources within the United States, provided, (a) 80 per cent or more of the gross income for the three-year period immediately preceding the close of the taxable year (or such part thereof as may be applicable) was derived from sources within a possession of the United States; and (b) 50 per cent or more of the gross income for such period or such part thereof was derived from the active conduct of a trade or business within a possession of the United States.

30. **Foreign corporations.**—A foreign corporation subject to the provisions of the Revenue Act of 1923, regardless of the amount of its net income, is required to file a return with the Collector in whose district is located its principal office or agency through which is transacted the business in the United States. The net income should be computed in accordance with Articles 671 to 684 of Regulations 74.

INSURANCE COMPANIES

31. **Life insurance companies.**—A life insurance company issuing life insurance and annuity contracts (including contracts of combined life, health, and accident insurance), as defined by Section 201 of the Revenue Act of 1923, shall file its tax return on Form 1120L, instead of this form.

32. **Mutual insurance companies.**—A mutual insurance company (other than a life insurance company), in addition to the deductions allowed a corporation, may also deduct from its gross income (a) the sum of the net income (b) the net actual liability required by law to be made within the taxable year to reserve funds (including in the case of an assessment insurance company the actual deposit of sums with State or Territorial officers pursuant to law as additions to guarantee or reserve funds); and (c) the sum other than dividends paid within the taxable year on policy and annuity contracts.

33. **A mutual marine insurance company** shall include in its gross income in Item 4 of this return its gross premiums collected and received, less amounts paid for reinsurance, and in addition to the deductions allowed a corporation, and to a mutual insurance company in Instruction 32 above, unless otherwise allowed, may claim as a deduction in Item 22 of the return amounts repaid to policyholders on account of premiums previously paid by them, and interest paid upon such amounts between the ascertaining and the payment thereof.

34. **A mutual insurance company** (including interinsurance and reciprocal underwriters, but not including a mutual life or mutual marine insurance company) requiring its members to make premium deposits to provide for losses and expenses, in addition to the deductions allowed a corporation, and to a mutual insurance company in Instruction 32 above, unless otherwise allowed, may claim as a deduction in Item 22 of the return, the amount of premium deposits returned to its policyholders and the amount of premium deposits retained for losses, expenses, and reinsurance reserves.

35. **The receipts of shipowners' mutual protection and indemnity associations** not organized for profit, and no part of the net earnings of which inure to the benefit of any private stockholder or member, are exempt from taxation; but such associations shall be subject as other corporations to the tax upon their net income from interest, dividends, and rents.

36. **Benevolent life insurance associations** of a purely local character, mutual ditch or irrigation companies, mutual or cooperative telephone companies, or like organizations are exempt from taxation only if 85 per cent or more of the income consists of amounts collected from members for the sole purpose of meeting losses and expenses.

37. **Other insurance companies.**—The net income of an insurance company (other than a life or mutual insurance company referred to above) is the gross income earned during the taxable year from investment income and from underwriting income, computed on the basis of the underwriting and investment exhibit of the Annual Statement approved by the National Convention of Insurance Commissioners, plus the net income from the sale or disposition of property, less the deductions for ordinary and necessary expenses, interest, taxes, losses, bad debts, depreciation, etc., as provided in Article 991 of Regulations 74.

CONSOLIDATED RETURNS

38. Subject to the provisions of Section 141 of the Revenue Act of 1923 and Regulations 75, an affiliated group of corporations may make a consolidated return, in lieu of separate returns. The making of a consolidated return, and the determination, computation, assessment, collection, and adjustment of tax liabilities under a consolidated return, are governed by Regulations 75. If a consolidated return is made for any taxable year, a consolidated return must be made for each subsequent taxable year.

39. The parent corporation, when filing a consolidated return on this form, shall attach thereto a schedule showing the names and addresses of all the corporations included in the return. Each subsidiary must prepare two duplicate originals of Form 1122 connecting to Regulations 75 and authorizing the making of the return on behalf of the consolidated group. One of the original forms shall be attached to the consolidated return as a part thereof, and the other shall be filed, at or before the time the consolidated return is filed, in the office of the Collector for the subsidiary's district.

40. Supporting schedules shall be filed with the consolidated return. These schedules shall be prepared in columnar form, one column being provided for each corporation included in the consolidation, one column for a total of like items before adjustments are made, and one column for intercompany eliminations and adjustments, and one column for a total of like items after giving effect to the eliminations and adjustments. The items included in the column for eliminations and adjustments should be symbolized to identify contra items affected, and suitable explanations appended, if necessary. Similar schedules shall also contain in columnar form a reconciliation of surplus for each corporation, together with a reconciliation of the consolidated surplus.

41. Consolidated balance sheets as of the beginning and close of the taxable year of the group, shall accompany the consolidated return prepared in a form similar to that required for reconciliation of surplus.

WORKING PAPERS

42. Every corporation should preserve, for inspection by a revenue officer, working papers showing the balance of each account on the corporation's books used in preparing the return. State in question 9 where books are located.

BALANCE SHEETS

43. The balance sheets on page 2 of the return, Schedule K, should agree with the books, or any differences should be reconciled. The balance sheets for a consolidated return should be furnished in accordance with Instruction 41. All corporations engaged in an interstate and intrastate trade or business and reporting to the Interstate Commerce Commission and to any national, State, municipal, or other public office, may submit, in lieu of Schedule K, copies of their balance sheets prescribed by said Commission or State and municipal authorities, as at the beginning and end of the taxable year.

In case the balance sheet as at the beginning of the current taxable year does not agree in every respect with the balance sheet which was submitted as at the end of the previous taxable year the differences should be fully explained in the space provided under Schedule K.

PERIOD COVERED

44. Except in the case of the first return the corporation shall make its return on the basis upon which the return was made for the taxable year immediately preceding unless, with the approval of the Commissioner, a change is made in the accounting period.

45. If a corporation desires to change its accounting period from fiscal year to calendar year, from calendar year to fiscal year, or from one fiscal year to another fiscal year, an application for such change shall be made on Form 1123 and forwarded to the Collector prior to the expiration of thirty days from the close of the proposed taxable year.

46. Where the Commissioner approves a change in the accounting period the net income computed on the separate return for a fractional part of a year shall be placed on an annual basis by multiplying the amount thereof by twelve and dividing by the number of months included in the period, and the tax shall be such part of the tax computed on such annual basis as the number of months in such period is of twelve months.

TIME AND PLACE FOR FILING

47. The return for the calendar year 1930 must be sent to the Collector of Internal Revenue for the district in which the corporation's principal office is located, so as to reach the Collector's office on or before March 15, 1931. In the case of a foreign corporation not having any office or place of business in the United States the return shall be filed on or before June 15, 1931, with the Collector of Internal Revenue, Baltimore, Maryland.

48. The Collector of Internal Revenue may grant a reasonable extension of time for filing a return, if application therefor is made before the date prescribed by law for filing such return, whenever in his judgment good cause exists.

SIGNATURES AND VERIFICATION

49. The return shall be sworn to by the president, vice president, or other principal officer, and by the treasurer or assistant treasurer. The return of a foreign corporation having an agent in the United States shall be sworn to by such agent. If receivers, trustees in bankruptcy, or assignees are operating the property or business of the corporation, such receivers, trustees, or assignees shall execute the return for such corporation under oath.

PAYMENT OF TAXES

50. The tax should be paid by sending or bringing with the return a check or money order drawn to the order of "Collector of Internal Revenue at (insert name of city and State)." Do not send cash by mail, nor pay it in person, except at the Collector's office.

The tax in the case of a domestic corporation may be paid when the return is filed in four equal installments, as follows: The first installment shall be paid on or before March 15, 1931, the second installment shall be paid on or before June 15, 1931, the third installment on or before September 15, 1931, and the fourth installment on or before December 15, 1931.

If any installment is not paid on the date fixed for its payment, the whole amount of the tax unpaid shall be paid upon notice and demand by the Collector.

PENALTIES

51. For willful failure to make and file return on time.—Not more than \$10,000 or imprisonment for not more than one year, or both, and, in addition, 25 per cent of the amount of the tax.

52. For willfully making a false or fraudulent return.—Not more than \$10,000 or imprisonment for not more than five years, or both, and, in addition, 50 per cent of the amount of the tax.

53. For deficiency in tax.—Interest on deficiency at 8 per cent per annum to the date the deficiency is assessed, or to the thirtieth day after the filing of a waiver of the right to file a petition with the Board of Tax Appeals, whichever date is the earlier, and, in addition 5 per cent of the amount of the deficiency if due to negligence or intentional disregard of rules and regulations without intent to defraud, or 50 per cent of the amount of the deficiency if due to fraud.

UNDISTRIBUTED PROFITS

54. If any corporation is formed or availed of for the purpose of preventing the imposition of the surtax upon its shareholders by permitting its gains and profits to accumulate instead of being divided or distributed, there shall be levied, collected, and paid for each taxable year upon the net income of such corporation a tax equal to 50 per cent of the amount thereof, which shall be in addition to the tax imposed by Section 13 of the Act. In such case the net income shall include interest on obligations of the United States issued after September 1, 1917, which would be subject to tax in whole or in part in the hands of an individual owner, and dividends received from a domestic corporation. See Section 104 of the Revenue Act of 1923.

INFORMATION AT THE SOURCE

55. Every corporation making payments of salaries, wages, interest, rent, commissions, or other fixed or determinable income of \$1,500 or more during the calendar year, to a single person, a partnership, or a fiduciary, or \$3,500 or more to a married person, or payments of dividends of \$500 or more to a person, a partnership, or a fiduciary, is required to make a return on Forms 1096 and 1099 showing the amount of such payments and the name and address of each recipient. These forms will be furnished by any collector of internal revenue upon request. Such returns covering the calendar year 1930 must be forwarded to the Commissioner of Internal Revenue, Sorting Section, Washington, D. C., in time to be received not later than February 15, 1931.

Form 1120 L
TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE
(Auditor's Stamp)

INSURANCE COMPANY INCOME TAX RETURN

FOR COMPANIES ISSUING LIFE AND ANNUITY CONTRACTS, INCLUDING COMBINED LIFE, HEALTH, AND ACCIDENT INSURANCE

For Calendar Year 1930

File This Return with the Collector of Internal Revenue for Your District on or Before March 15, 1931

PRINT PLAINLY COMPANY'S NAME AND BUSINESS ADDRESS

(Name)

(Street and Number)

(Post office and State)

Kind of Business

Do Not Write in These Spaces

File
Code

Serial
Number

District

(Cashier's Stamp)

Cash Check M. O. Cert. of Ind.
First Payment

\$

Item and
Description No.

GROSS INCOME

1. Interest on Bank Deposits, Bonds, Mortgages, Notes, etc.
2. Dividends on Stock of Domestic and Foreign Corporations.
3. Rents (attach schedule)
4. TOTAL INCOME IN ITEMS 1 TO 3 (extend total to column 8)

DEDUCTIONS

5. Interest Exempt from Taxation (attach schedule)
6. Four per cent of the Mean of the Reserve Funds (Item 11, Schedule A)
7. Dividends (attach schedule)
8. Two per cent of the Reserve Held for Deferred Dividends
9. Investment Expenses (attach schedule)
10. Taxes
11. Other Real Estate Expenses
12. Depreciation, Obsolescence, and Depletion (attach schedule)
13. Interest on Indebtedness
14. TOTAL DEDUCTIONS IN ITEMS 5 TO 13 (extend total to column 3)
15. NET INCOME (Item 4 minus Item 14)

1. LIFE DEPARTMENT

2. OTHER DEPARTMENTS

3. TOTAL

COMPUTATION OF TAX

16. Net Income (Item 15 above)
17. Less Credit of \$3,000 (for domestic company having a net income of less than \$25,000)
18. Balance (Item 16 minus Item 17)
19. Net Income of Foreign Company (i.e., Item 16)
20. Income Tax (12% of Item 18); or
21. If a Foreign Company, 12% of Item 19
22. If the Net Income of Domestic Company is less than \$25,000, the amount in excess of \$25,000
23. Total Tax (Item 20 or 21 plus Item 22)
24. Less: Income Tax Paid at Source. (This credit can only be allowed to a Nonresident Foreign Company)
25. Income Tax Paid a Foreign Country or United States Possession by a Domestic Company (see Inst. 15)
26. Balance of Tax (Item 23 minus Items 24 and 25)

SCHEDULE A—RESERVE FUNDS

1. ITEMS	2. BEGINNING OF TAXABLE YEAR	3. END OF TAXABLE YEAR
1. Reserve for Outstanding Policies and Annuities		
2. Reserve for Disability and Accidental Death Benefits		
3. Reserve for Supplementary Contracts		
4. Reserve for Incurred Disability Benefits		
5. Reserve for Policies upon which a Surrender Value May Be Demanded (not included elsewhere)		
6. Deposits Made with State Officers by Assessment Companies as Required by Law		
7. Other Reserve Funds (attach itemized statement)		
8. TOTALS OF ITEMS 1 TO 7		
9. Total of Columns 2 and 3, as Shown in Item 8 above		
10. Mean of the Reserve Funds for the Taxable Year (one-half of Item 9)		
11. Four per cent of the Mean of the Reserve Funds, as Shown in Item 10		
12. Total Reserve Funds of Foreign Companies at End of Taxable Year upon Business within the United States (attach statement)		
13. Percentage which Item 12 is of Item 8, Column 3 (compute a fraction of one per cent to three decimal figures)		
14. Give the Title and Sections of State Statutes or Insurance Department Rulings Requiring the Reserves Claimed Above		

SCHEDULE B—INVESTED ASSETS BOOK VALUES

1. ITEMS	LIFE DEPARTMENT		OTHER DEPARTMENTS	
	2. BEGINNING OF TAXABLE YEAR	3. END OF TAXABLE YEAR	4. BEGINNING OF TAXABLE YEAR	5. END OF TAXABLE YEAR
1. Real Estate				
2. Mortgage Loans				
3. Collateral Loans				
4. Policy Loans, Including Premium Notes				
5. Bonds and Stocks				
6. Bank Deposits Bearing Interest				
7. Other Interest-bearing Assets (attach statement)				
8. TOTALS OF ITEMS 1 TO 7				
9. Total of Columns 2 to 5, Inclusive, as Shown in Item 8 above				
10. Mean of the Invested Assets for the Taxable Year (one-half of Item 9)				
11. One-fourth of One per cent of the Mean of the Invested Assets				

AFFIDAVIT

We, the undersigned, president and treasurer of the company for which this return is made, being severally duly sworn, each for himself, depose and say that this return, including the accompanying schedules and statements, has been examined by him and is, to the best of his knowledge and belief, a true and complete return made in good faith for the taxable year stated, pursuant to the Revenue Act of 1928, and the Regulations issued thereunder.

Sworn to and subscribed before me this _____ day of _____, 1931.

President.

Treasurer.

NOTARIAL
SEAL

(Signature of officer administering oath)

(T-114)

CORPORATE
SEAL

2-14872

The Instructions Numbered 1 to 13 on this Page Correspond with the Item Numbers on Page 1 of the Return

COMPANIES REQUIRED TO FILE A RETURN

U. S. DEPARTMENT OF COMMERCE

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